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GEORGIA DEPARTMENT OF REVENUE

STATISTICAL REPORT FOR 1981

WE STRICKLAND
Commissioner

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Department of Revenue
State of Georgia
Atlanta 30334

W E Strickland
Commissioner

November 24, 1981

The Honorable George Busbee, Governor
and
Members of the General Assembly
State of Georgia
Atlanta, Georgia 30334

Ladies and Gentlemen:

As required by law, I herewith submit to you the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 1981.

Net collections for the fiscal year ending June 30, 1981, totaled $2,911,453,071.87 which was a $286,640,199.42 increase over the previous year. Both of these figures set new records in the State's financial history.

The goal of this Department is to provide Georgia the fairest and most efficient Revenue Department in the Country. We have continued to make significant progress toward achieving this goal. Our efforts have been greatly assisted by the excellent cooperation we have received from you and our associated agencies in State Government.

Respectfully submitted,

W. E. Strickland
Commissioner

WES:bf

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FOREWORD

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown on pages 24, 25 and 26 in Table 12. Table 13, beginning of page 27, shows sales and use tax collection with a growth index; assessed property value of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and the size or magnitude ranking using the information of income, sales, motor vehicle, and property digest found in the two preceeding tables. The four right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Tables 16 and 17 on pages 39 and 40 list the property tax millage rate by county in an alphabetic and numeric series. The alphabetic table 16 gives the reader a quick access to a given county's millage rate. Table 17 gives the reader a quick method of comparing a given millage rate numerically with the other counties.

Table 18 on page 41 displays the gross intangible tax assessment by county. The Revenue Department research staff will furnish various statistics in line with present unpublished data not subject to disclosure law confidentiality.

Taxes administered by the Revenue Department:

SALES AND USE TAX

The Sales and Use tax was begun in March, 1951, in Georgia at the present 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. This tax has been the largest state revenue source since it was adopted and presently produces one-third of the state generated revenue.

An additional 1% was added in Fulton and DeKalb counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. More than ninety-nine million dollars were collected for M.A.R.T.A. in the past fiscal year by the Revenue Department. A 1% Local Option Sales Tax also generated one hundred and fifty-five million dollars of revenue for ninety-six local areas in the past fiscal year.

The Sales and Use tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal Income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

Commodity	pages	15, 16
County	"	27, 28, 29, 30, 31
County ranking, sales dollars	"	32, 33, 34, 35, 36, 37
Total Collections	"	1, 7, 8, 9, 10, 31

INDIVIDUAL INCOME TAX

The individual income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system was begun in 1931 and revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

This tax, unlike sales and motor fuel, was handicapped at creation and only allowed to tax the affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of the Georgia families from paying state income taxes. With the inflationary rise of income, the basic non taxable income allowances become a smaller percentage of this income so that today two-thirds of the Georgia families pay state income taxes.

Families with annual incomes below $6,000 do not owe personal income taxes and those above this level are subject to the 1% to 6% graduated tax scale. The 1979 returns show that 46% of the average Georgian's income was subject to an average 4.3% rate of income taxation for an effective tax rate of 2.0% of total personal income. The 1964 effective tax rate was less than 0.7% with only 25% of the average Georgian's income being subject to a 2.7% average rate of taxation.

The individual income tax is considered to be "levered" because it changes 1.8 times the change of income activity. This leverage is shown as an "Income elasticity ratio" in the last column in Table H-4 on page 10.

Personal income tax information is shown by:

Total	pages	1, 8, 10, 17, 19
County	"	24, 25, 26
Gross income comparisons	"	32, 33, 34, 35, 36, 37
Charts	"	7, 9

MOTOR FUEL TAX

The Motor Fuel tax is the oldest major tax presently in use. Georgia was one of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World War II.

The motor fuel tax rate was increased by one cent a gallon in June, 1971, to 7½ cents for the first change in 16 years. A rate of 7 cents per gallon was in effect in January, 1950, so that in 30 years the rate has increased less than 8%.

After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950's and 1960's. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes finally, relegated motor fuel to the number three position in the 1970's. In spite of its less lofty position on the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system could produce in the early 1950's.

Motor fuel taxes are presented on pages 1, 7, 8, and 18.

CORPORATE INCOME TAX

The corporation income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5½% in 1937; 7½% in 1949 - 50 (temporarily); 5½% in 1951; 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporation income tax has been a major tax source since its inception by the state. It has been the fourth largest state revenue producer for over two decades. A corporation license (or franchise) tax is administered in conjunction with the income tax program. Pages 1, 7, 8, 9, 10 and 36 show collections from corporation income tax and licensing.

TOBACCO TAXES

The taxation of cigars and cigarettes was begun in 1923 by Georgia. The rate had gradually increased to 5 cents a pack by 1955, in 1964 it was raised to 8 cents, and in March, 1971, to the present 12 cents a pack. Most states have increased cigarette taxes rapidly in the last 15 years so the Georgia rate has remained approximately average. The revenue from this tax is over 3% of the Department's collections and almost equals the combined state collections of liquor, beer and wine. Pages 1, 7, 8, and 20 show detailed cigarette collection data.

LIQUOR BEER AND WINE TAXES

The sale of alcoholic beverages was begun in the mid 1930's after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcoholic beverages. This means that any city or county which wants to provide for the licensing of distilled spirits can do so only after holding a public election, to determine whether the citizens want it. If they don't, then the question is dropped for two years at which time another election may be held. If the vote indicates that the citizens do want to license the sale of spirits in their area, then sale and manufacture in the area is permitted, provided the manufacturer, wholesaler, or retailer has obtained a current valid license from the State Revenue Department, after obtaining all necessary licenses from the city or county in which the licensee will have his place of business. Alcoholic beverage collections are shown on pages 1, 7, 8, and 20.

MOTOR VEHICLE TAGS AND TITLES

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle what a deed is to a piece of real estate. The law requires you to secure a title at the time your vehicle is purchased.

Non residents who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within seven (7) days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia as long as they display valid licenses from their home states. However they may purchase Georgia plates if they wish. Out-of-state students may use vehicles in Georgia without purchasing a Georgia tag, provided they display valid licenses from their home states.

Application for tags and/or decals for all vehicles, and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issues all the tags or renewal decals except those for certain large trucks, which are issued by the Department of Revenue. Applications for title may be submitted to the county tag agent or to the Department of Revenue.

Each license tag application must be filed in the county of legal residence of the person who owned the vehicle on January 1. If the vehicle is used in connection with some established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must be registered in the county where they are located.

By law, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicle registration and licensing should be directed to the tag agent in your county. Application for a renewal decal on an existing tag must be made between January 1 and April 1 each year - the earlier the better. Motor vehicle information is shown on pages 1, 7, 8, 21, 27, 28, 29, 30 and 31.

PROPERTY TAX

The Property Tax Division oversees all forms of taxation in the real property, personal property, utilities, automobiles, intangible property, real property recording, property abandonment, and intangible property recording.

The ad valorem property tax is the primary source of revenue for local governmental units in Georgia, including cities, counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials collect and administer the tax, but the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real and personal property which is subject to the tax. By law, all property is valued, or "assessed", at 40 percent of its fair market value. The tax rate, or "millage", in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of $1 per $1,000 of assessed value. The average county millage rate in 1980 was under 25 mills; the amount collected by the State in each county was only 1/4 of a mill. Pages 1, 8, 22 and 23 show collections from property taxation. Additional related property information is shown on county tables beginning on page 27.

UTILITIES

The ad valorem tax on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 162 utility systems consisting of: 27 Railroad Co., 44 Telephone Co., 50 Electric Co., 4 Gas Co., 21 Municipal Gas, 6 Pipeline Co., and 10 Airlines Flight Equipment. Four basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, Fair Market value in Georgia, Net Book Value, and the Average Income.

THIS REPORT PREPARED BY THE FOLLOWING:

Commissioner	W. E. Strickland	Cover and Charts	Marta Crane
Research Associate . . .	Paul Mangold	Composer	Ruth Nation

CONTENTS

PART I – ORGANIZATION OF THE REVENUE DEPARTMENT

Where the Revenue Department Tax Dollar came from . . . 1
Georgia Department of Revenue Organizational Chart . . . 3
Organization of The Department of Revenue . . . 4
Directory of the Revenue Department . . . 2

PART II – STATE REVENUE COLLECTIONS AND TRENDS

Revenue Highlights for the Fiscal Year Ended June 30, 1981 . . . 5
Net Collections by Georgia Department of Revenue for Fiscal Years Ended in 1939 to 1981 - Table H-1 . . . 6
Monthly Revenue Department Collections . . . 6
Changes in Major State Tax Revenues, Dollars and Percent . . . 6
Net Revenue Collections by Kind of Tax, for Fiscal Years Ended in 1979, 1980 and 1981 – Table H-2 . . . 8
Georgia Total State Tax Revenue by Major Source, Ten Year Trend – Chart 1 . . . 9
Georgia Total State Tax Revenue by Major Source, Ten Year Trend – Table H-3 . . . 10
Personal Income and State Income Tax Receipts Comparison – Table H-4 . . . 10

PART III – GEORGIA COMPARISONS TO REGION AND NATION

Per Capita Personal Income as a Percent of U.S. Average – Chart 3 . . . 11
Per Capita Personal Income Percent Increase Comparisons by Period – Chart 4 . . . 11
Total Personal Income as a Percent of the U.S. – Chart 5 . . . 12
Total Personal Income Percent Increase Comparison by Period – Chart 6 . . . 12
Per Capita Amounts of Selected Items, 1978-79 State and Local Revenue Comparisons - Chart 7 . . . 13
General Revenue per $1,000 of Personal Income 1978-79 State and Local Revenue Comparisons - Chart 8 . . . 14

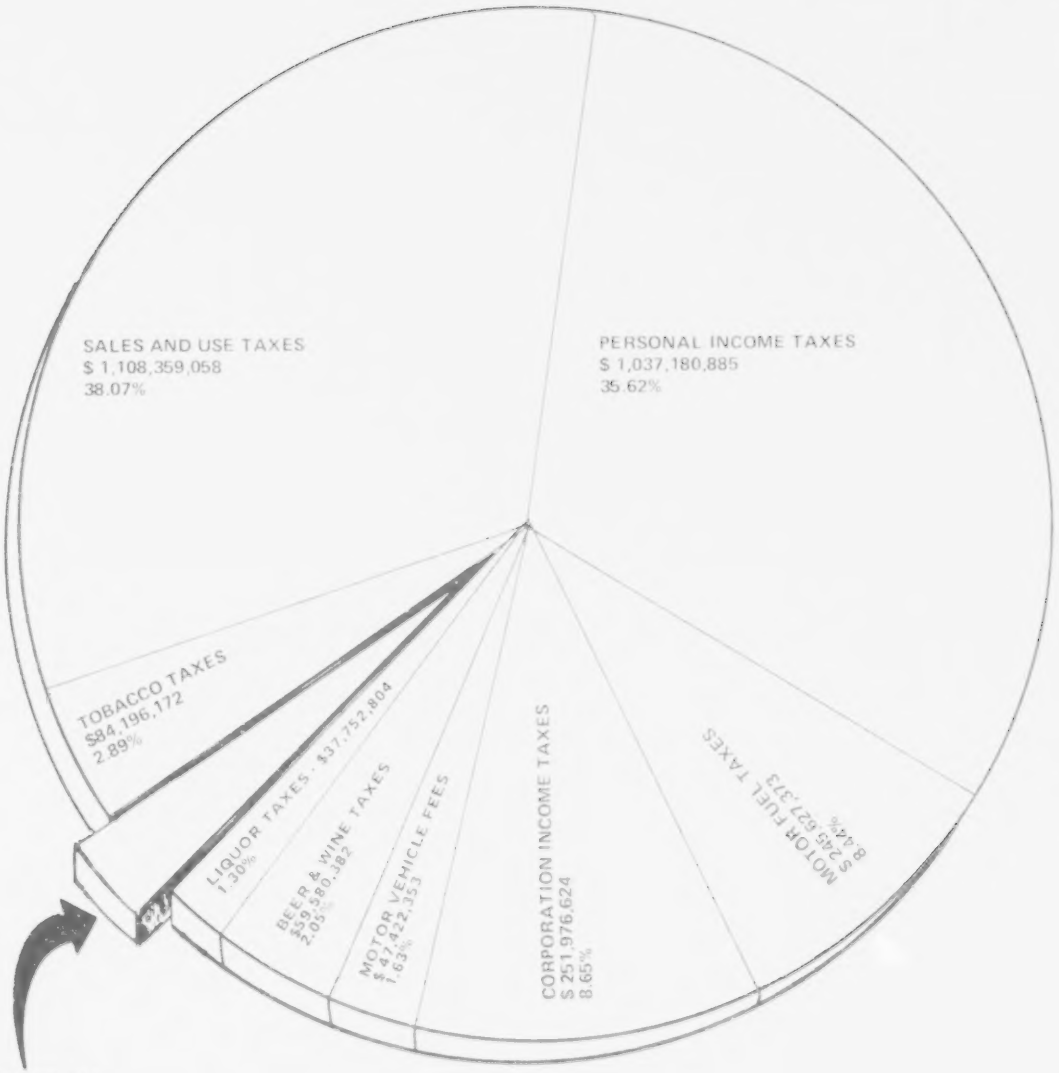
PART IV – SELECTED TAX DATA BY TYPE AND/OR COUNTY

Sales and Use Tax Revenue by Business Group, FYE June 30, 1981 - Table 1 . . . 15
Adjusted Gross Sales and Use Tax Receipts by Business Group - 1980 with Index Change - Table 2 . . . 16
Growth Trend of Personal Income Tax - Table 3 . . . 17
Motor Fuels and Motor Carriers, Detailed Data for FYE, 1981 - Table 4 . . . 18
Personal Income Tax Returns by Income Class - 1979 Income - Table 5 . . . 19
Excise Taxes and Fees in Detail for FYE 1981 - Table 6 . . . 20
Motor Vehicle Tags and Title Revenue for FYE 1979, 1980 and 1981 - Table 7 . . . 21
Motor Vehicle Tags and Title Volume for Calendar Years 1978, 1979 and 1980 - Table 8 . . . 21
Taxable Values of General Property and Utilities - Table 9 . . . 22
Net Property Tax Collections by Category For FYE 1981 - Table 10 . . . 22
Taxable Value of General Property, Public Utilities and Intangibles by Class of Property – 1979 and 1980 - Table 11 . . . 23
1979 Personal Income Tax Data by County - Table 12 . . . 24
Selected Tax Statistics by County - Table 13 . . . 27
Four Economic Indicators by County and Rank - Table 14 . . . 32
Corporation Income Tax Returns by Income Class - 1979 Tax Year Returns - Table 15 . . . 38
1980 Millage Rates by County - Alphabetically Listed - Table 16 . . . 39
1980 Millage Rates by County - Numerically Listed - Table 17 . . . 40
Gross Intangible Tax Assessments by County 1980 - Table 18 . . . 41
Index . . . 42

SOURCES OF THE REVENUE DEPARTMENT TAX DOLLAR

FISCAL YEAR ENDING JUNE 30, 1981

TOTAL $2,911,453,072



$ 39,357,420
1.35%
Estate - $ 11,663,609
Property - $ 13,200,407
Corp. Franchise - $ 8,653,314
Alcoholic Beverage Licenses $ 1,022,025
Motor Carrier Fees - $ 1,483,428
Other Licenses & Fees - $ 752,190
1% Sales Tax Coll. Fees - $ 2,582,448

DIRECTORY

Georgia Department of Revenue
270 Washington Street
Trinity-Washington Building
Atlanta, Georgia 30334
Phone: (404 656 + Appropriate Digits when calling from outside the State complex. When calling within the State complex, dial the digits listed below

ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Deputy Commissioner, Room 410, Phone 4016
Administrative Deputy, Room 409, Phone 4003
Departmental Budget Officer, Room 414, Phone 4022
Equal Employment Officer, Room 601D, Phone 6708
Internal Audit, Room 601K, Phone 5628
Internal Investigation, Room 413-1, Phone 4230
Computer & Technical Services Advisor, Room 601K, Phone 5628
Personnel, Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Forms Design, Room 601A, Phone 6668
Training, Room 601D, Phone 6417
Research, Room 600, Phone 4234

Director, Room 327, Phone 4200
Atlanta Field Office, Phone 4322
1252 West Peachtree Street

FIELD SERVICES DIVISION

Director, Room 317, Phone 2363
Administrative Office, Room 315, Phone 4073
Taxpayer Assistance Room 311, Phone 4071

REVENUE FIELD OFFICES

ALBANY - 2700 Palmyra Road	GIST	341-4241
Cal Williams, Manager-P.O. Box BB		439-4241
ATHENS - 798 Prince Avenue	GIST	241-6058
William L. Crowe, Manager-P.O. Box 1843		542-6058
ATLANTA - 1430 W. Peachtree St.	GIST	221-4329
Theldon S. Ellis, Manager, Room 201		656-4329
AUGUSTA - 1218 D'Antignac St.	GIST	331-3620
S. Wilson Folk, Manager-P.O. Box 1807		828-3518
COLUMBUS - 307 15th St. Room 215	GIST	259-7451
J. R. Webster, Manager - P.O. Box 1698		571-7451
ROME - 200 N. Fifth Avenue	GIST	231-6061
Pat Prescott, Manager - P.O. Box 6004		295-6061
DOUGLAS - 708 S. Madison Avenue	GIST	347-4270
Michael Forsyth, Manager-P.O. Box 918		384-1794
MACON - 1818 Forsyth Street	GIST	321-6055
Tony Wood, Manager-P.O. Box 4368		744-6055
SAVANNAH - 6606 Abercorn Street	GIST	362-2140
Foster P. Smith, Manager-P.O. Box 13547		356-2140

ALCOHOL AND TOBACCO TAX UNIT

Assistant Director, Room 401, Phone 4263
Licenses, Room 401, Phone 4262
Enforcement, North Region, Atlanta
1050 Murphy Ave. S.W. - Phone 656-4208
Enforcement, South Region, Macon
1818 Forsyth Street, Phone 744-6059

INTERNAL ADMINISTRATION DIVISION

Director, Room 526, Phone 3405
Assistant Director, Room 414, Phone 4022
Procurement, Room 114, Phone 3489

INCOME TAX DIVISION

Director, Room 507, Phone 4095
Conferee, Room 507A, Phone 4170
Corporation Processing Room 517, Phone 4191
Corporation Audit, Room 514, Phone 4165
Individual Operations, Room 532, Phone 4188
Office Audit, Room 527, Phone 4291
Withholding & Ind. Estimate, Room 504, Phone 4180
Claims Section, Room 532, Phone 6865
Review & Assessment, Room 532, Phone 4176
Trust & Estate Section, Room 601-F, Phone 7043
Refund Inquiry, Room 525, Phone 6286

MOTOR VEHICLE DIVISION

Director, Room 104, Phone 4156
Taxpayer Services, Room 113, Phone 4119
Title Information, Room 119, Phone 4100
Tag Information, Room 123, Phone 4131

MOTOR FUEL TAX DIVISION

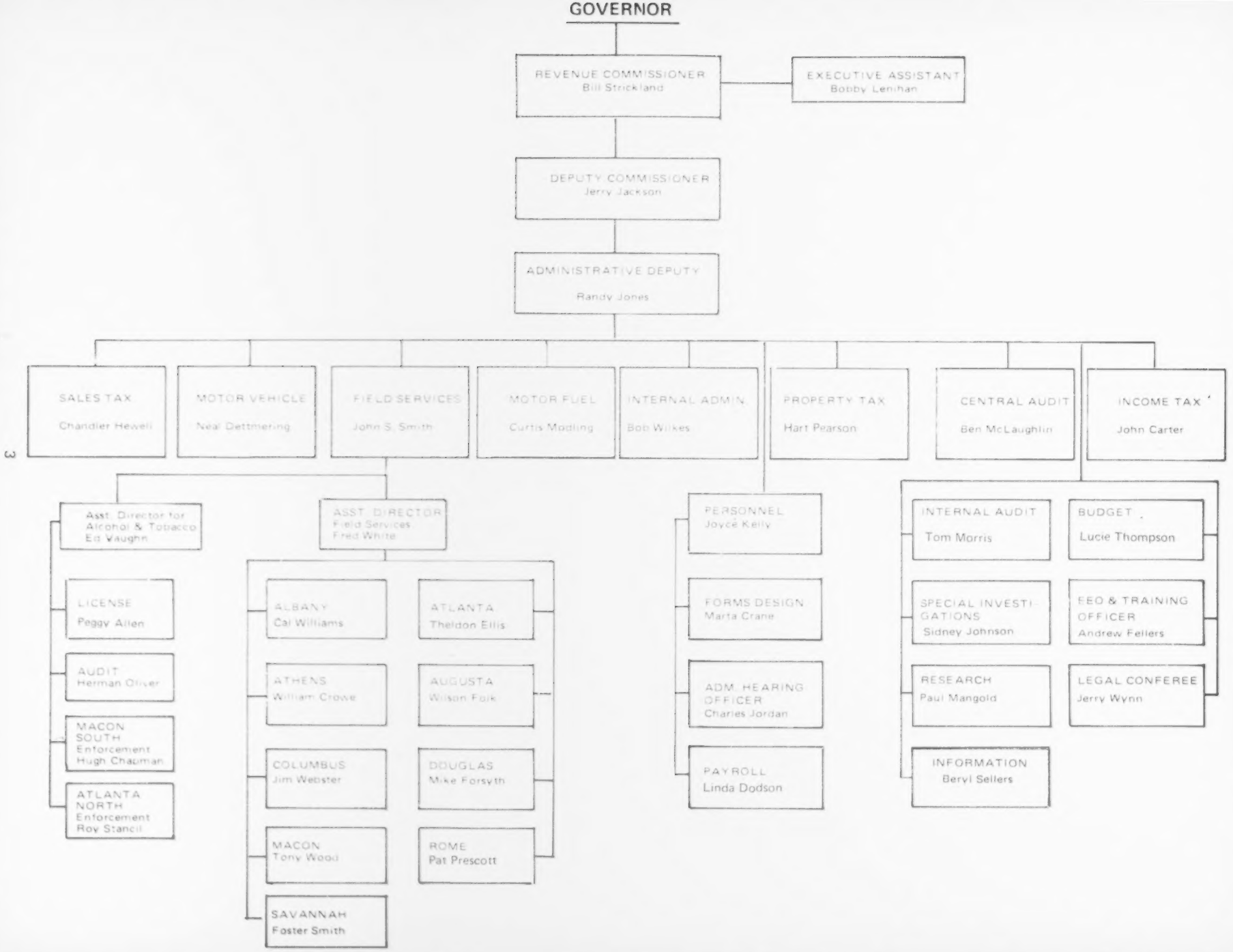
Director, Room 320, Phone 4053
Licensing & Taxation Sect., Room 319, Phone 4057
Refund Section, Room 323, Phone 4055
Truck Permits, Room 318, Phone 4058

PROPERTY TAX DIVISION

Director, Room 405, Phone 4240
Dir. Equalization & Local Services, , Room 412, Phone 4739
Intangible Tax Section, Room 403, Phone 4247
Motor Vehicle Assessments, Room 405, Phone 4244
Real Estate Transfer, Room 405, Phone 4244
Unclaimed Property, Room 405, Phone 4244

SALES AND USE TAX DIVISION

Director, Room 310, Phone 4060
Consultant, Room 309, Phone 4065
Contract Section, Room 306, Phone 4080
Post Audit Section, Room 305, Phone 4089
Taxpayers Assistance, Room 311, Phone 4071


GOVERNOR
REVENUE COMMISSIONER
Bill Strickland
EXECUTIVE ASSISTANT
Bobby Lenihan
DEPUTY COMMISSIONER
Jerry Jackson
ADMINISTRATIVE DEPUTY
Randy Jones
SALES TAX
Chandler Hevell
MOTOR VEHICLE
Neal Dettmering
FIELD SERVICES
John S. Smith
MOTOR FUEL
Curtis Modling
INTERNAL ADMIN.
Bob Wilkes
PROPERTY TAX
Hart Pearson
CENTRAL AUDIT
Ben McLaughlin
INCOME TAX
John Carter
Asst. Director for Alcohol & Tobacco
Ed Vaughn
LICENSE
Peggy Allen
AUDIT
Herman Oliver
MACON SOUTH Enforcement
Hugh Chapman
ATLANTA NORTH Enforcement
Roy Stancil
ASST. DIRECTOR Field Services
Fred White
ALBANY
Cal Williams
ATLANTA
Theldon Ellis
ATHENS
William Crowe
AUGUSTA
Wilson Folk
COLUMBUS
Jim Webster
DOUGLAS
Mike Forsyth
MACON
Tony Wood
ROME
Pat Prescott
SAVANNAH
Foster Smith
PERSONNEL
Joyce Kelly
FORMS DESIGN
Marta Crane
ADM. HEARING OFFICER
Charles Jordan
PAYROLL
Linda Dodson
INTERNAL AUDIT
Tom Morris
BUDGET
Lucie Thompson
SPECIAL INVESTIGATIONS
Sidney Johnson
EEO & TRAINING OFFICER
Andrew Fellers
RESEARCH
Paul Mangold
LEGAL CONFEREE
Jerry Wynn
INFORMATION
Beryl Sellers

ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioner, the principal organizational unit of the Department of Revenue is the "Division." The Department is currently organized into eight divisions with the following functions:

CENTRAL AUDIT

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel and Alcohol). Audits are performed both within the State and throughout the Nation.

FIELD SERVICES

Provides taxpayer information and assistance at nine regional office locations. Continuously examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts.

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages within the State. The Division is charged with licensing the sale of distilled spirits, malt beverages, wine, cigars, and cigarettes. It also has the responsibility for enforcing the Motor Fuel Tax laws. A criminal investigative staff performs specialized investigations, to include investigations to keep organized crime and other persons of bad character out of the industry in cooperation with other state and local enforcement agencies.

INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries and corporations; administers the Corporation Occupation or License Tax. Maintains liaison with the Legislative Branch of State Government. Issues regulations pertaining to Income Tax and manages all taxpayer protests and hearings.

INTERNAL ADMINISTRATION

Provides supporting services to other Divisions of the Department. Included are centralized processing cashiering and accounting activities, procurement and records management, mail handling, supplies and other support functions.

MOTOR VEHICLE

Issues license tags and certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for local and state enforcement agencies.

MOTOR FUEL

Administers all laws for Motor Fuel Tax, Motor Carrier Fuel Tax, and Highway Use Tax and maintains liaison with the Legislative Branch of State Government. The Division is charged with licensing Motor Fuel distributors and permitting motor carriers. Also, the Division issues regulations and manages all taxpayer protests and hearings pertaining to Motor Fuel laws.

PROPERTY TAX

Administers all laws and regulations with respect to Property Tax. This Division is charged with the overall supervision of the Ad Valorem tax including the approval of all county tax digests, the assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. This Division also administers the Intangible Tax, and the Real Estate Transfer Tax. Also this Division administers laws and regulations as set forth in the Unclaimed Property Act.

SALES AND USE TAX

Administers all laws for Sales and Use Tax, and maintains liaison with the Legislative Branch of State Government. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protests, exemptions and hearings. Also administers the 1% MARTA and Local Option Sales Tax; separately accounts for the 3% sales and use tax on motor fuel.

REVENUE HIGHLIGHTS FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Collections by the Department of Revenue for the fiscal year totaled $2,911,453,072 for State purposes. In addition, the Department's Sales and Use Tax Division collected $255 million for distribution to MARTA and Local Option Districts. The 10.9% increase in collections represented a continued slowing in the growth rate but the dollar increase of $286,640,199 was again the largest dollar amount of increase in the Department's history.

Chandler A. Hewell, director of the Sales and Use Tax Division of the Georgia Department of Revenue, is the recipient of the 1981 State Government Service Award presented by the Georgia Municipal Association. Director Hewell was presented the award at the Association's recent annual convention in Savannah for his service to cities in administering the Local Option Sales Tax Act.The award is the highest Honor the Association bestows in the area of state government.

An observation of interest to the reader in relation to revenue growth of recent years will probably not be too surprising. The U. S. consumer price index in June, 1978, was 195.3 (1967 = 100) and this index increased by 39% to 271.4 in June, 1981. Revenue Department collections for FYE June 30, 1981, were also 39% higher than FYE June 30, 1978.

Table H–3 on page 10 gives a breakdown of Georgia taxes by four groups. The 3% general sales tax has carried a proportional share of slightly more than one third of the State's total tax revenue since its inception in 1951. The selective sales tax group are taxes based on physical units and do not respond well to inflation. Their share of the tax load declined from 30.5% to 16.5% in the past decade. Motor fuel taxes, a part of the selective sales tax group, experienced revenue declines during the last two years. This decline in motor fuel taxes was balanced by slight growth in other selective sales taxes so that $497 million was produced by this group in FYE 1979, FYE 1980, and FYE 1981. The other taxes or fees group also reduced its share of the total in the decade from 6.2% to 4.0%. With a rapid inflationary rise in personal income, Georgians were paying more total dollars of taxes in these three groups but a smaller percentage of their increased income was required in taxes. The income taxes, personal and corporate, increased from 26.8% (third place) to 42.8% (first place) during the decade in the share of state tax revenue produced.

There were no tax changes of a significant nature to cause this shifting of tax burdens carried by these four groupings of taxes. The two most important reasons for the burden shift during the decade were:

1. The increase in the inflation rate including the abnormal motor fuel price increases.

2. The different characteristics of the various taxes and their response rate in an inflationary climate.

TABLE H-1.—NET REVENUE COLLECTIONS BY GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1939 THROUGH 1981

(Net of commissions and refunds)

FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	$ 40,861,239	1961	374,423,310
1940	44,170,069	1962	383,717,913
1941	40,379,613	1963	422,532,658
1942	57,062,383	1964	468,242,593
1943	55,258,565	1965	523,598,667
1944	56,905,582	1966	585,583,839
1945	58,347,067	1967	641,167,446
1946	75,483,028	1968	703,269,838
1947	92,519,170	1969	795,124,610
1948	101,587,629	1970	904,279,429
1949	102,947,474	1971	949,145,999
1950	117,893,677	1972	1,145,093,584
1951	145,306,177	1973	1,298,983,504
1952	220,504,541	1974	1,454,888,357
1953	210,038,057	1975	1,485,596,516
1954	216,092,267	1976	1,607,948,444
1955	226,226,195	1977	1,826,490,242
1956	283,154,154	1978	2,094,166,147
1957	300,953,308	1979	2,353,857,341
1958	303,086,565	1980	2,624,812,872
1959	321,701,575	1981	2,911,453,072
1960	352,008,363		

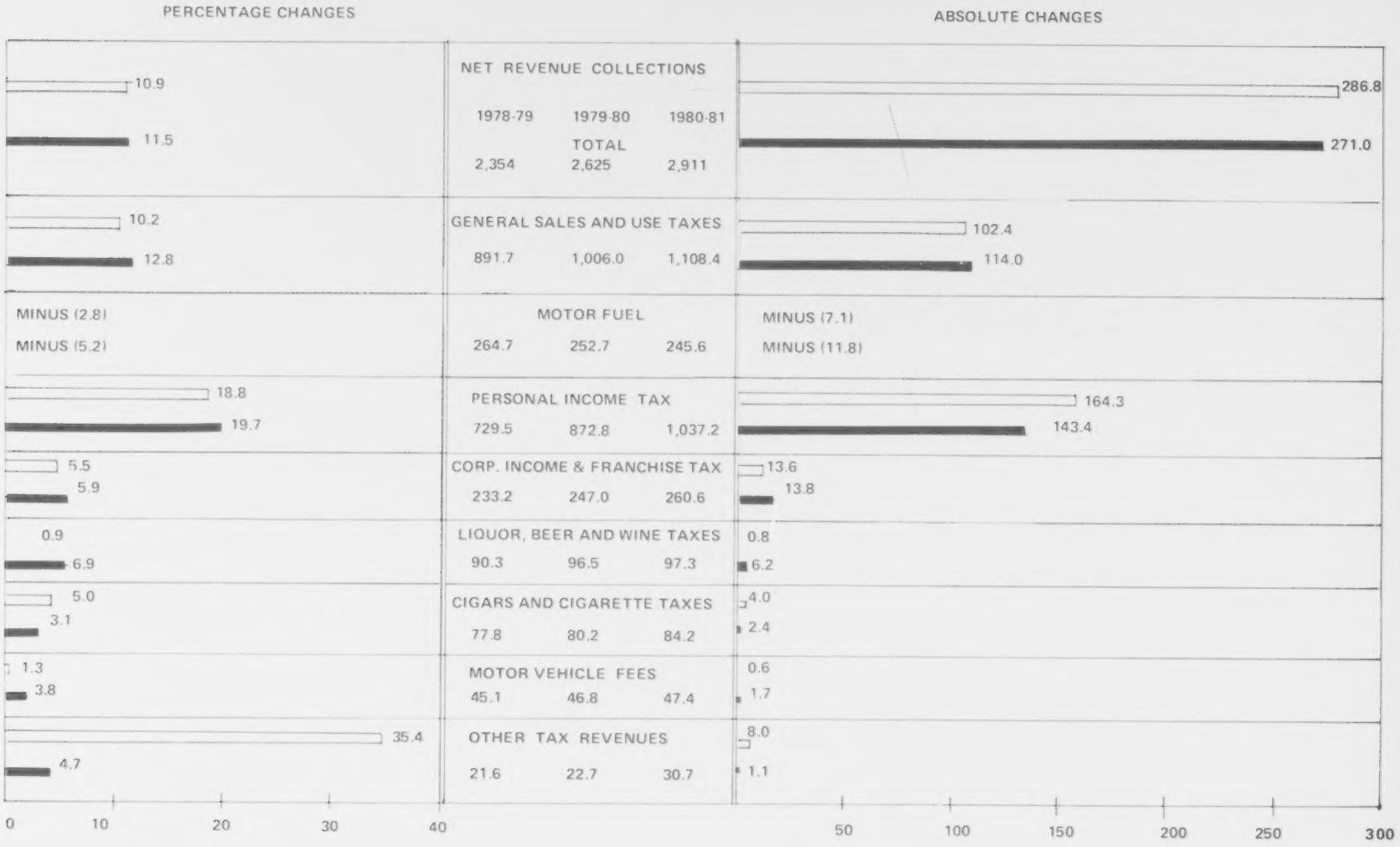
MONTHLY REVENUE DEPARTMENT COLLECTIONS

MONTH	FYE 1978	FYE 1979	FYE 1980	FYE 1981	FYE 1982
July	$ 138,979,107	$ 153,113,621	$ 170,493,409	$ 186,309,537	$ 202,044,947
August	172,361,511	197,753,730	219,530,136	240,293,089	276,254,012
September	182,991,602	207,684,872	238,935,846	258,584,464	282,811,583
October	148,733,568	166,346,004	180,254,705	202,072,305	229,664,961
November	167,007,407	194,746,992	224,247,948	242,408,977	
December	157,759,415	178,129,068	204,479,835	227,409,174	
January	196,238,115	217,290,657	235,047,061	258,906,157	
February	154,145,312	171,930,147	192,941,543	220,935,777	
March	144,644,621	163,502,710	184,028,527	208,899,386	
April	192,774,580	219,784,969	236,466,931	275,958,817	
May	221,945,200	239,531,431	258,165,015	290,736,340	
June	220,771,284	245,187,660	281,291,486	298,608,881	

SOURCE: Controller's Office, Georgia Department of Revenue

CHART 1.–CHANGES IN MAJOR STATE TAX REVENUES, REVENUE DEPARTMENT, FISCAL YEARS ENDED IN 1979, 1980 AND 1981

(Dollars Amounts in Millions)



*CHANGES WERE COMPUTED FROM UNROUNDED FIGURES

TABLE H-2.—NET REVENUE COLLECTIONS BY KIND OF TAX, GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1979, 1980 AND 1981

(Net of Commissions and Refunds (1)

Dollar amounts for fiscal years ending June 30

		1979	1980	1981
Motor fuels	(2)	264,541,560.33	252,235,070.37	245,167,733.42
Cigar and cigarette		77,795,491.35	80,219,570.65	84,196,172.47
Liquor		36,694,379.46	40,490,753.76	37,752,804.13
Beer		44,717,349.42	46,012,691.64	49,380,453.82
Wine		8,870,255.06	9,964,677.88	10,199,928.36
ELECTIVE SALES TAX		432,619,035.62	428,922,764.30	426,697,092.20
GENERAL SALES AND USE TAXES	(5)	891,704,094.48	1,006,003,682.36	1,108,359,057.83
ERSONAL INCOME TAXES		729,478,890.90	872,836,237.60	1,037,180,885.35
Corporation license (franchise taxes)		7,207,211.01	7,665,150.32	8,653,313.99
Corporation income taxes		225,986,923.34	239,299,078.39	251,976,623.89
CORPORATION INCOME AND LICENSE TAXES		233,194,134.35	246,964,228.71	260,629,937.88
License tags	(3)	43,854,265.78	45,618,188.09	46,278,608.78
Title registration fees		1,244,699.75	1,180,018.75	1,143,744.50
MOTOR VEHICLE FEES		45,098,965.53	46,798,206.84	47,422,353.28
ESTATE TAXES		8,427,830.55	7,516,597.45	11,663,608.55
General Property digest (real and tangible personal)		7,477,771.63	8,519,320.83	9,841,308.77
Public Service Commission (utility fees)	(4)	—	—	2,239,195.81
Public utilities, ad valorem taxes		775,066.97	865,806.37	930,932.45
Intangible property tax		44,316.30	48,107.05	53,032.55
Intangibles, recording fees		108,200.43	113,255.30	107,116.35
Interest and other property tax revenues		9,951.37	17,782.70	28,821.27
PROPERTY TAXES		8,415,306.70	9,564,272.25	13,200,407.20
Fuel (mileage tax)	(2)	118,640.42	621,359.10	459,639.14
Motor fuel truck fees		583,117.15	672,125.00	774,504.00
Highway use tax		537,608.52	609,518.30	708,923.63
MOTOR CARRIERS, TAXES AND FEES		1,239,366.09	1,903,002.40	1,943,066.77
Liquor dealers, licenses		382,880.00	380,200.00	399,400.00
Beer dealers, licenses		355,800.00	355,037.50	371,375.00
Cigar and cigarette dealers, licenses		23,099.00	30,400.00	25,046.00
Wine dealers, licenses		235,387.50	236,837.50	251,250.00
Motor fuel distributors' fees		3,710.00	5,390.00	5,990.00
Contractors fees		3,100.00	2,560.00	2,320.00
Property transfer fees		43,573.28	53,254.76	49,968.46
Local Sales Tax 1% collection fees		1,878,651.78	2,269,530.14	2,582,447.57
Other collections		753,514.81	970,670.64	668,865.78
OTHER TAXES OR FEES		3,679,716.37	4,303,880.54	4,356,662.81
TOTAL NET REVENUE COLLECTIONS		2,353,857,340.59	2,624,812,872.45	2,911,453,071.87

(1) Commissions authorized by law for collecting and assessing totaled $33,669,246.46 in FYE 1979, $37,242,945.88 in FYE 1980, and $40,748,836.25 in FYE 1981. Refunds paid through the Department of Administrative Services totaled $154,081,874.81 in FYE 1979, $181,845,931.66 in FYE 1980 and $217,638,125.49 in FYE 1981.

(2) Amounts for motor carrier fuel (mileage) tax are included in "motor fuel taxes" amounts shown in Chart 1.

(3) Total excludes accounts receivable (law allows the purchase of certain tags on a quarterly installment basis).

(4) Litigation postponed assessments.

(5) Total includes Motor Fuel Sales Tax of $76,290,011.32 in FYE 1980 and $101,588,085.08 in FYE 1981.

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Chart 2. – TEN–YEAR TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE
(Fiscal year ended June 30 of year shown)

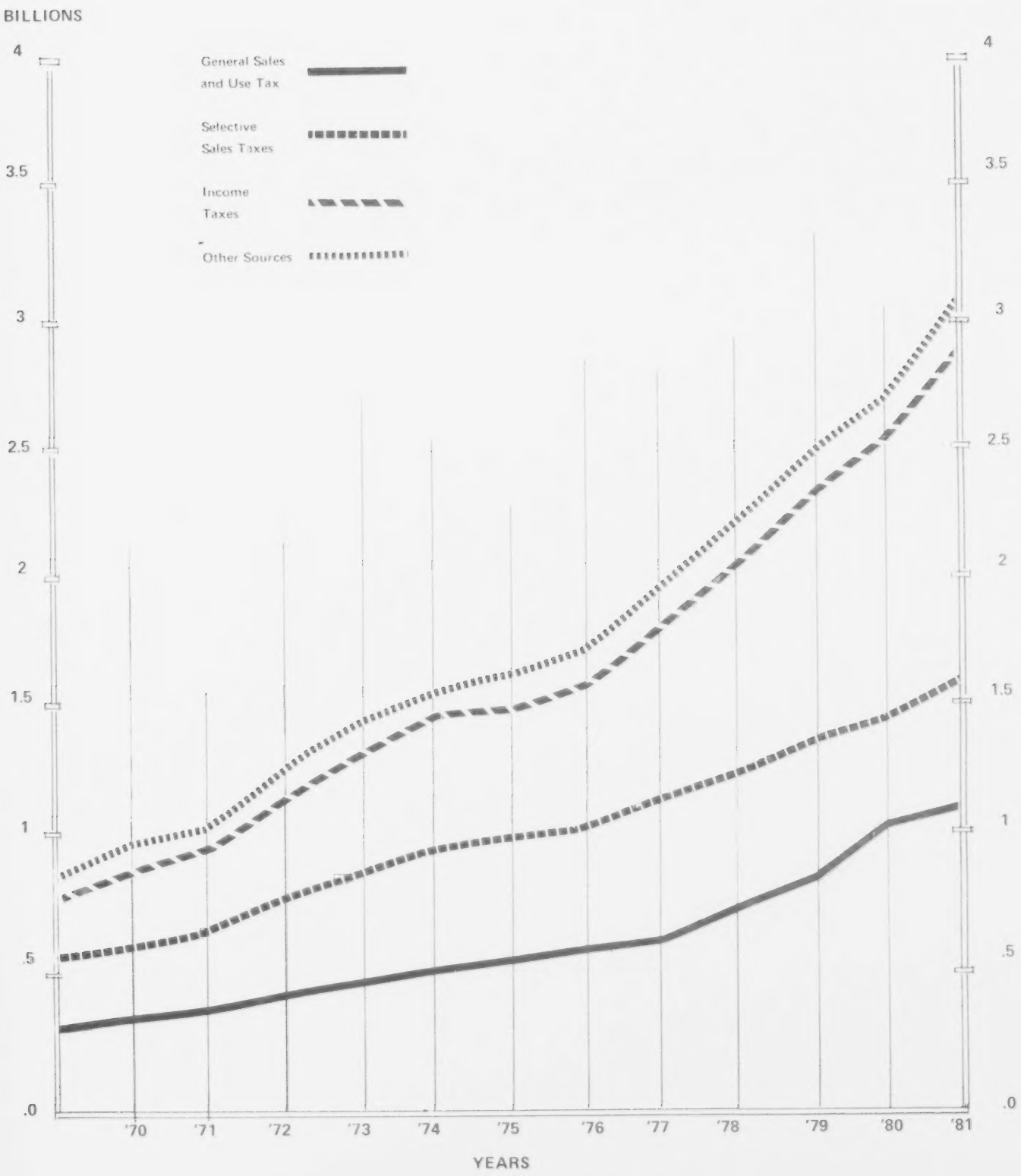


TABLE H-3.—TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE 1971 – 1981

(Millions of dollars)

Fiscal Year	Department of Revenue	Other Agencies	Grand Total (1)	Breakdown of grand total by major source			
				General Sales and use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1971	949	41	990	361	302	265	62
1972	1,145	53	1,198	425	374	329	70
1973	1,299	58	1,357	477	407	398	75
1974	1,455	57	1,512	537	418	473	83
1975	1,485	60	1,545	564	412	493	76
1976	1,607	65	1,672	619	425	546	82
1977	1,826	75	1,901	686	446	673	96
1978	2,094	85	2,179	791	480	807	100
1979	2,354	89	2,443	892	497	955	99
1980	2,625	97	2,721	1,006	497	1,112	106
1981	2,911	103	3,014	1,108	497	1,289	120
1971	95.9%	4.1%	100%	36.5%	30.5%	26.8%	6.2%
1981	96.6%	3.4%	100%	36.7%	16.5%	42.8%	4.0%

(1) Because of rounding, detail may not add to totals; percentages computed from unrounded figures.
(2) Since January 1966 corporation license taxes have been reported on a combined form with corporation income taxes and, because of reporting errors, a precise separation is not available.

TABLE H-4.—COMPARATIVE TRENDS IN GEORGIA'S PERSONAL INCOME AND STATE INCOME TAX RECEIPTS, 1968 TO 1980

Fiscal Year ending June 30 (1)	Total personal income		Personal income tax receipts		"Income elasticity ratio" (2)
	Amount (millions of $)	Change from prior year (%)	Net amount ($1,000)	Change from prior year (%)	
1968	11,481	8.8	116,031	15.4	1.750
1969	12,759	11.1	139,222	20.0	1.802
1970	14,338	12.4	164,553*	18.2	1,468
1971	15,453	7.8	183,353	11.4	1,462
1972	16,613	7.5	232,785*	27.0	3,600
1973	18,761	12.9	285.091	22.5	1,744
1974	21,157	12.8	340,705	19.5	1.523
1975	23,156	9.4	373,454	9.6	1,021
1976	24,734	6.8	413,188	10.6	1,559
1977	27,576	11.5	495,616	20.0	1,739
1978	30,358	10.1	604,084	21.9	2,169
1979	34,663	14.2	729,479	20.8	1,464
1980	39,044	12.6	872,836	19.7	1,563
1981	44,217	13.2	1,037,181	18.8	1.424

*Excludes "windfall" of $20,462,636 to keep from distorting series in 1970 and $7,110,000 in 1972.
(1) Personal income amounts are for immediately preceding calendar year.
(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1,000 would indicate identical rates of change for income and tax yields.

Sources: U. S. Department of Commerce, Office of Business Economics; and Georgia Department of Revenue.

CHART 3

GEORGIA AND SOUTHEAST

PERCENT

PER CAPITA PERSONAL INCOME AS A PERCENT OF UNITED STATES

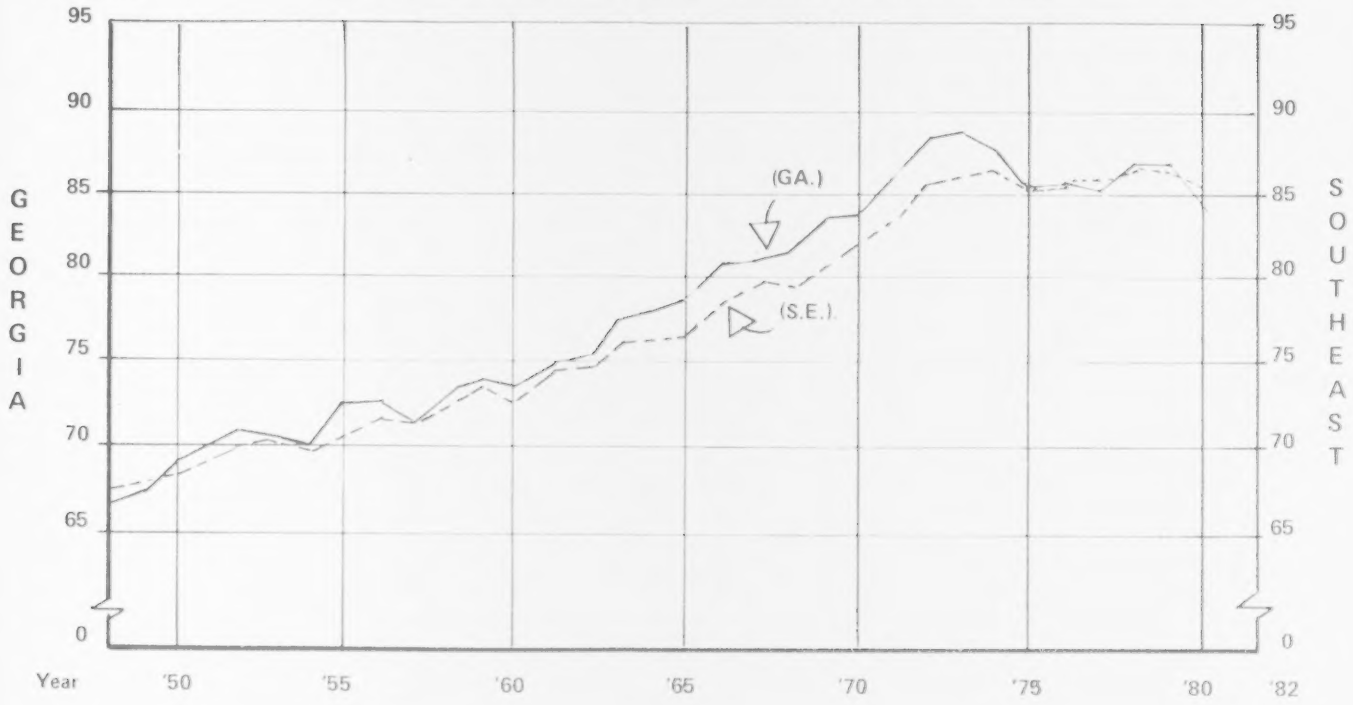
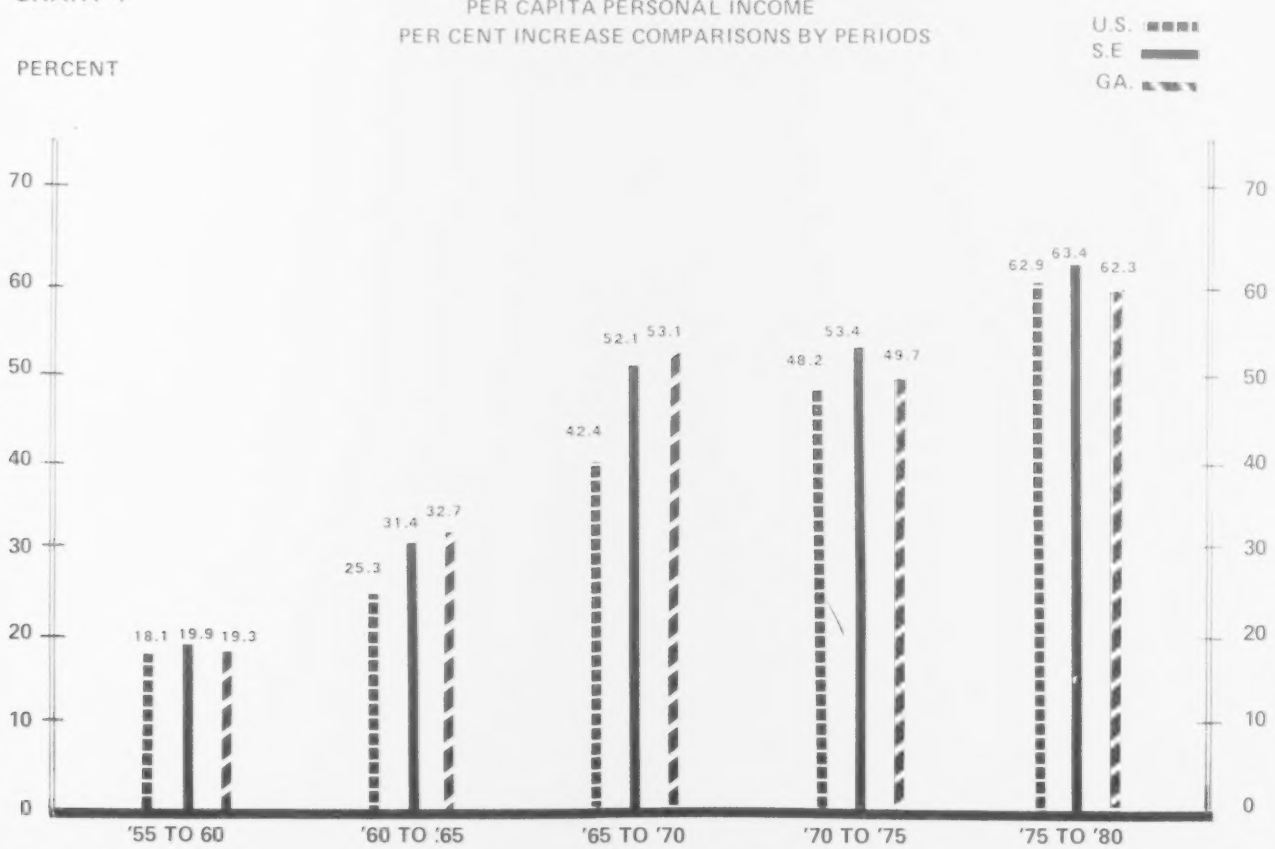


CHART 4

PER CAPITA PERSONAL INCOME
PER CENT INCREASE COMPARISONS BY PERIODS

PERCENT



SOURCE: July 1981 Survey of Current Business

CHART 5

GEORGIA AND SOUTHEAST

TOTAL PERSONAL INCOME AS A PERCENT OF UNITED STATES

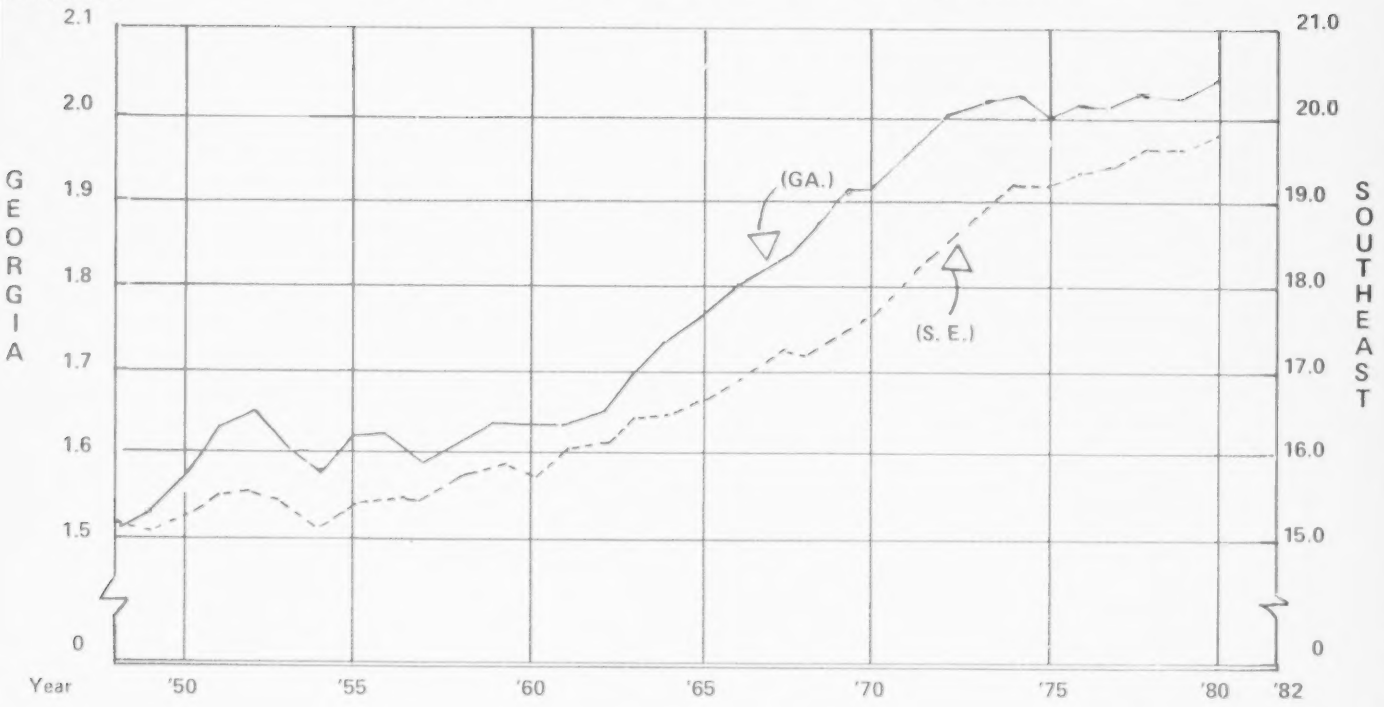


CHART 6

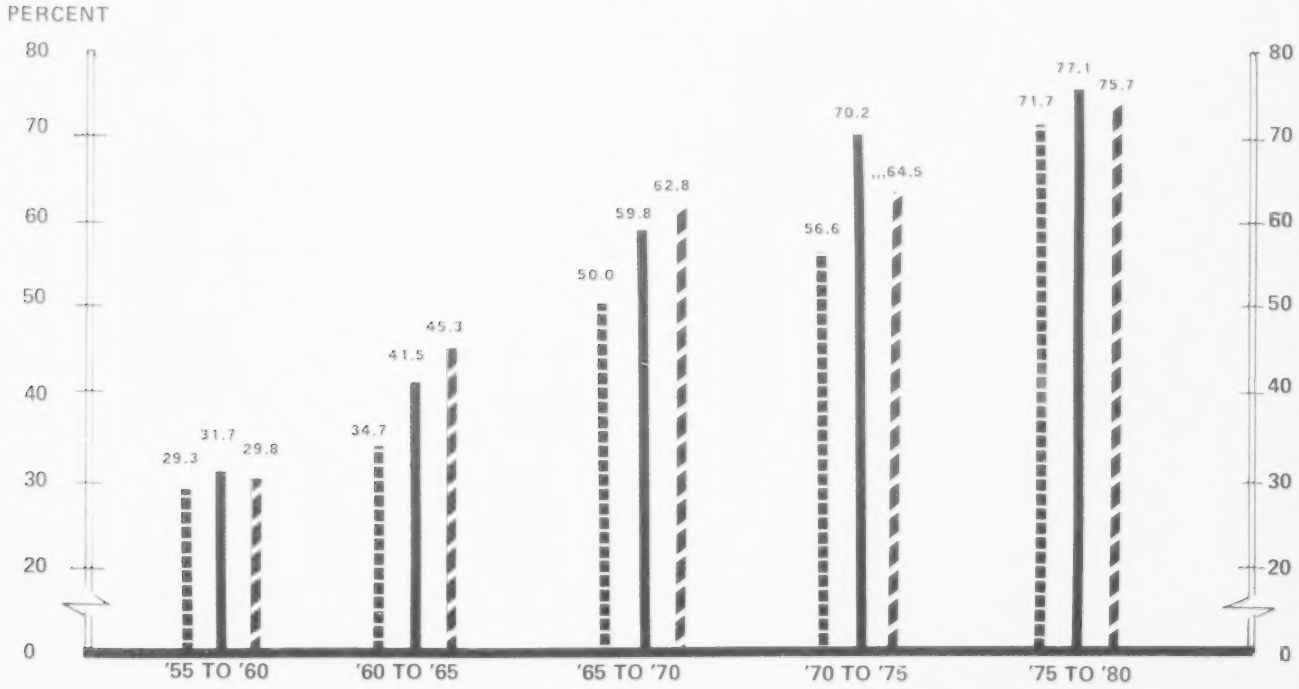
TOTAL PERSONAL INCOME

PERCENT INCREASE COMPARISON BY PERIOD

U.S.

S.E.

GA.

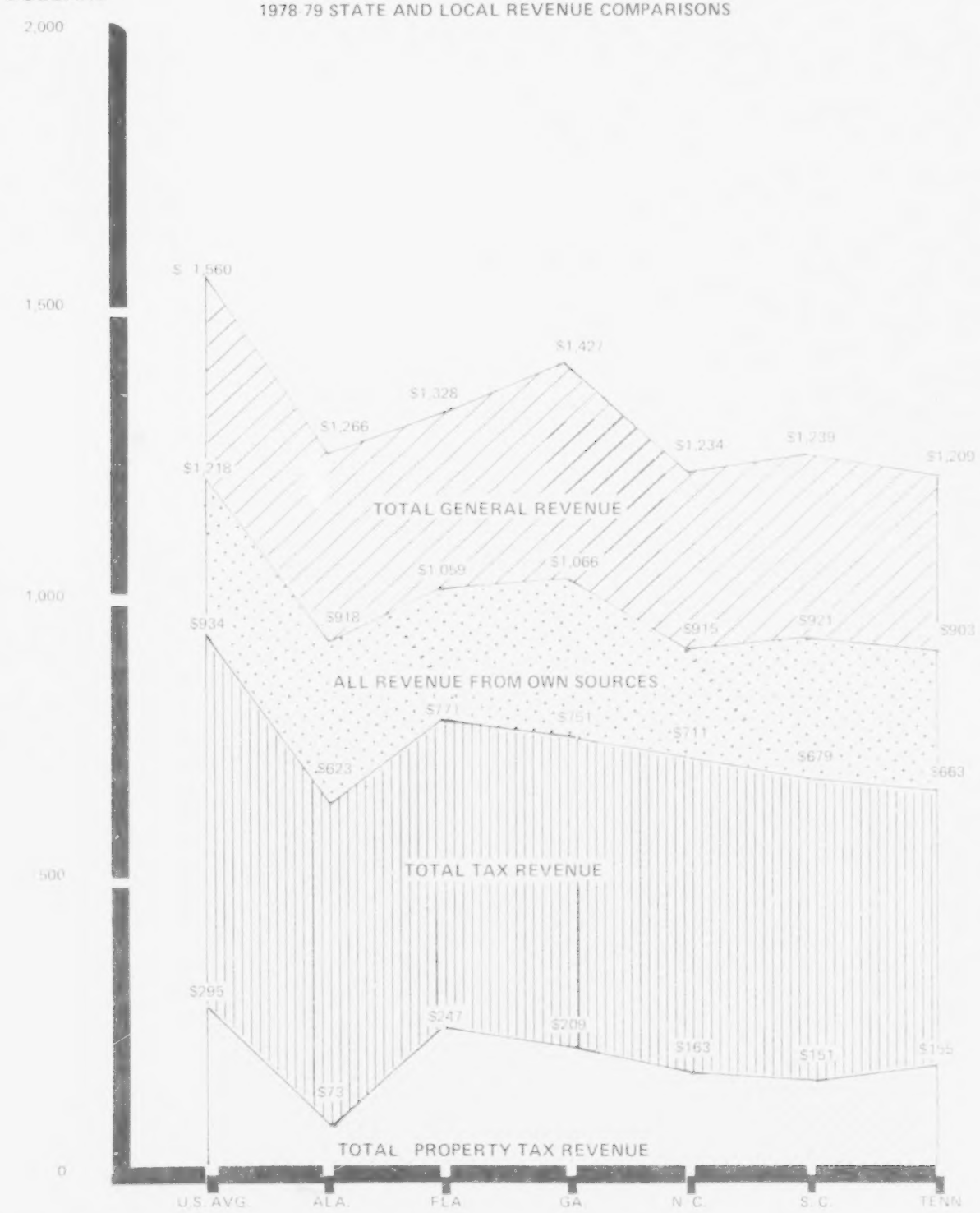


SOURCE: July 1981 Survey of Current Business

CHART /

PER CAPITA AMOUNTS OF SELECTED ITEMS

1978-79 STATE AND LOCAL REVENUE COMPARISONS

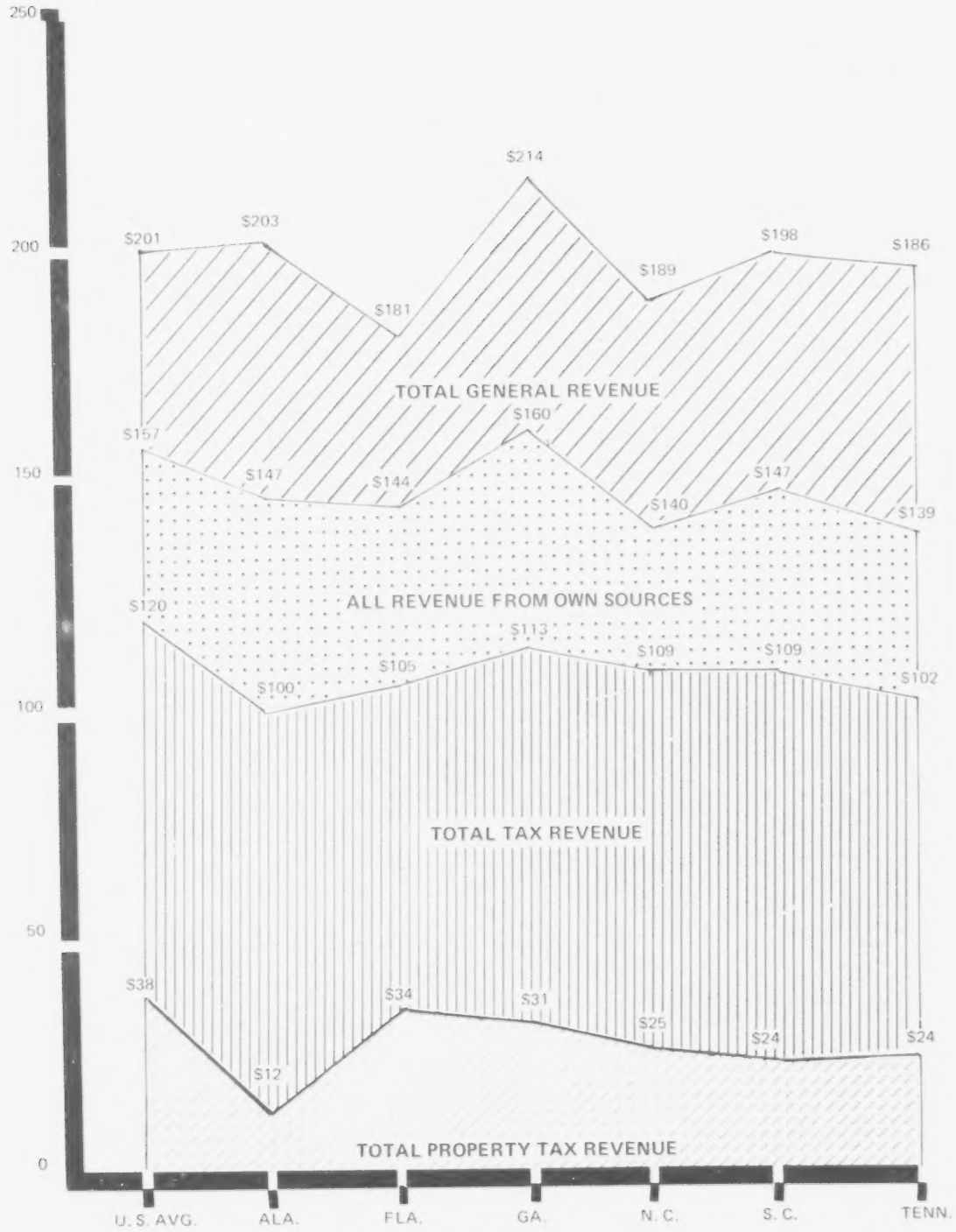


SOURCE: GOVERNMENT FINANCES / GF-79 NO. 5 – BUREAU OF THE CENSUS

CHART 8

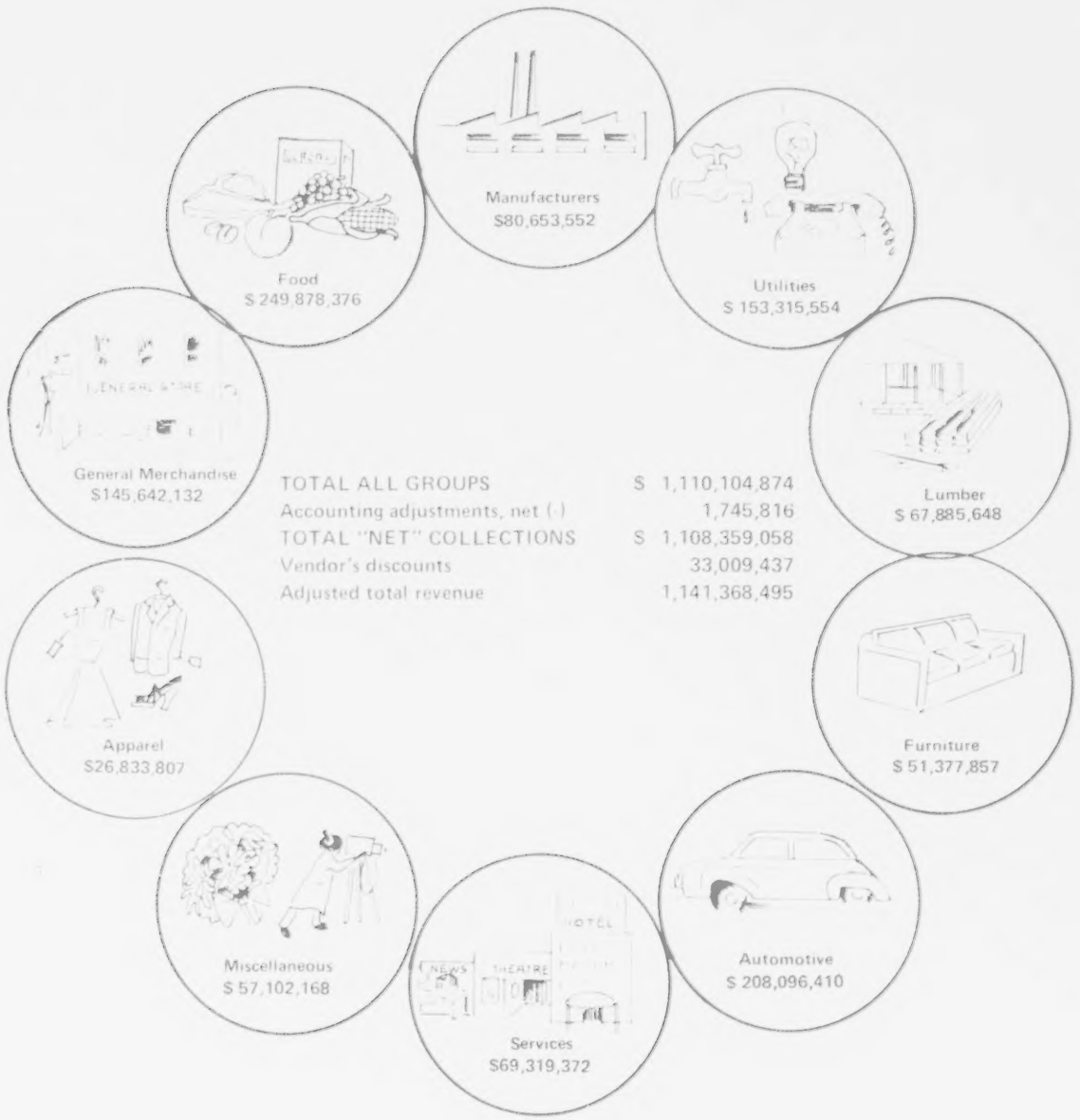
GENERAL REVENUE PER $1,000 OF PERSONAL INCOME

1978-79 STATE AND LOCAL REVENUE COMPARISONS



SOURCE: GOVERNMENT FINANCES / GF 79 NO. 5 – BUREAU OF THE CENSUS

Table 1. — SALES AND USE TAX REVENUES BY BUSINESS GROUP,
FISCAL YEAR ENDED JUNE 30, 1981
(Because of rounding, detail may not add to totals)



TOTAL ALL GROUPS	$ 1,110,104,874
Accounting adjustments, net (-)	1,745,816
TOTAL "NET" COLLECTIONS	$ 1,108,359,058
Vendor's discounts	33,009,437
Adjusted total revenue	1,141,368,495

NOTE; Data is for 3% State rate, excludes 1% for local areas.

TABLE 2. — ADJUSTED GROSS SALES AND USE TAX RECEIPTS* BY BUSINESS GROUP, 1980 WITH INDEX OF CHANGE

(CALENDAR YEARS OF BUSINESS ACTIVITY)

BUSINESS GROUP	SALES TAX ($)	USE TAX ($)	INDEX (1967 = 100)					
			SALES TAX			USE TAX		
			1978	1979	1980	1978	1979	1980
Food	235,771,038	1,735,452	318	362	411	284	379	383
Apparel	26,106,495	126,207	271	307	334	98	121	167
General Merchandise	141,702,667	2,520,365	276	302	327	203	195	216
Automotive	199,952,502	2,011,201	318	364	402	117	121	119
Furniture, home furnishings, etc.	49,810,829	938,959	301	351	395	89	135	180
Lumber, building, contractors	58,485,528	8,623,758	230	397	409	598	224	229
Services	65,625,780	2,260,390	363	417	461	69	79	106
Manufacturers	44,424,834	34,659,957	373	401	439	288	339	425
Utilities (including transportation)	99,080,746	57,580,993	424	485	567	567	664	893
All other (Miscellaneous)	50,152,906	4,930,079	489	553	644	419	386	276
TOTAL	971,113,325	115,387,361	321	372	414	325	360	441

*Adjusted gross sales tax receipts directly to taxable sales in Georgia by Georgia firms. Gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent three percent of gross taxable sales (or purchases), with adjustments for vendors compensation paid, penalty and interest payments, refunds, returned checks, overpayments, and underpayments.

TABLE 3 – GROWTH TREND OF PERSONAL INCOME TAX

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1966	1,098,856	6,679,802,744	2,893,752,016	80,212,380
1967	1,197,877	7,569,550,766	3,440,432,453	96,321,803
1968	1,334,119	8,814,770,135	4,209,546,963	121,279,921
1969	1,478,738	10,048,388,267	4,942,907,038	143,120,997
1970	1,546,254	10,985,459,931	5,575,830,721	164,697,460
1971	1,339,440	12,138,910,182	5,725,852,003	195,576,948
1972	1,438,067	14,164,826,058	7,147,540,387	253,680,538
1973	1,478,586	14,859,857,353	7,892,306,717	288,763,782
1974	1,565,501	16,819,133,491	9,263,429,282	348,955,287
1975	1,564,756	17,476,066,428	9,718,161,440	371,686,108
1976	1,652,395	19,603,356,335	11,395,151,806	449,918,680
1977	1,725,254	21,549,295,562	13,186,306,090	534,564,434
1978	1,809,689	24,463,751,255	15,438,847,299	648,023,769
1979	1,898,767	27,647,850,110	18,025,369,427	781,341,881

NUMERICAL INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1967	99,021	889,748,022	546,680,437	16,109,423
1968	136,242	1,245,219,369	769,114,510	24,958,118
1969	144,619	1,233,618,132	733,360,075	21,841,076
1970	67,516	937,071,664	632,923,683	21,576,463
1971	206,814	1,153,450,251	150,021,282	30,879,488
1972	98,627	2,025,915,876	1,421,688,384	58,103,590
1973	40,519	695,031,295	744,766,330	35,083,244
1974	86,915	1,959,276,138	1,371,122,565	60,191,505
1975	745	656,932,937	454,732,158	22,730,821
1976	87,639	2,127,289,907	1,676,990,366	78,232,572
1977	73,359	1,945,939,227	1,791,154,284	84,645,754
1978	84,435	2,914,455,693	2,252,541,209	113,459,335
1979	89,078	3,184,098,855	2,586,522,128	133,318,112

PERCENTAGE INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1967	9.01%	13.32%	18.89%	20.08%
1968	11.37%	16.45%	22.36%	25.91%
1969	10.84%	13.99%	17.42%	18.00%
1970	4.56%	9.33%	12.80%	15.08%
1971	13.38%	10.49%	2.69%	18.75%
1972	7.36%	16.68%	24.82%	29.70%
1973	2.82%	4.91%	10.42%	13.83%
1974	5.88%	13.19%	17.37%	20.84%
1975	0.05%	3.91%	4.91%	6.51%
1976	5.60%	12.17%	17.26%	21.05%
1977	4.42%	9.93%	15.72%	18.81%
1978	4.89%	13.52%	17.08%	21.22%
1979	4.92%	13.02%	16.53%	20.57%

NOTE: Returns are filed the year after earning. Statistical data is available the year after returns are filed.

Table 4.—MOTOR FUELS AND MOTOR CARRIERS: DETAILED REVENUE DATA FOR FISCAL YEAR ENDED IN 1981

MOTOR FUELS

GROSS TAXABLE GALLONAGE BY PRODUCE (1,000 GALS.)	
Gasoline	2,817,842
Diesel fuel	486,028
Liquefied	7,693
Gasohol	8,469
Total, motor fuels	3,320,032
TAX REVENUES BY PRODUCT (DOLLARS)	
Gross collections	
Gasoline	210,679,341
Diesel fuel	36,458,207
LPG	577,326
Gasohol	623,876
Subtotal	248,338,750
Penalties and interest	109,515
Total	248,448,265
COMMISSIONS DEDUCTED BY DEALERS AND DISTRIBUTORS	
Gasoline	1,567,239
Diesel fuel	264,152
LPG	4,965
Gasohol	4,492
Total	1,840,848
REFUNDS AND OTHER ACCOUNTING ADJUSTMENTS	1,439,684
Tax revenue, motor fuels, net of commissions and refunds	245,167,733

MOTOR CARRIERS

SOURCE AND AMOUNT OF REVENUE (DOLLARS)	
Motor carrier fuel (mileage) tax	
Gross tax receipts	3,609,573
Interest and penalties	347,392
Subtotal	3,956,965
Adjustments (refunds, etc.)	3,497,326
Net receipts, mileage tax	459,639
MOTOR FUEL TRUCK REGISTRATION FEES	
Gross fees, 1979 decals	29,229
Gross fees, 1980 decals	416,367
Subtotal	445,596
Adjustments, net	+ 328,908
Net receipt, motor fuel truck fees	774,504
MOTOR CARRIERS HIGHWAY USE TAX	
Truck and trailer registration fees	229,159
Highway and use trips fees	479,765
Adjustments, net	
Net receipts, highway use tax	708,924
Total net receipts motor carriers tax and fees	1,943,067
MOTOR FUEL DISTRIBUTORS	
Net receipts, motor fuel distributors' fees	5,990

TABLE 5 — GEORGIA PERSONAL INCOME TAX— RETURNS BY INCOME CLASS — 1979 INCOME

GA	AGI	NO RETS.	% TOT. RETS	NET TAXABLE INC.	TOTAL NTI	AVERAGE NTI	TOTAL TAX	AVG. TAX	NO. DEP.
OVER	100,000	7,511	.4	1,006,264,336	5.6	133,972.09	62,551,390	8,327.97	15,504
OVER	50,000	31,988	1.7	1,616,970,238	9.0	50,549.28	89,091,780	2,785.16	59,532
OVER	30,000	148,852	7.8	3,958,101,441	22.0	26,590.85	199,792,216	1,342.22	235,921
OVER	25,000	116,712	6.1	2,202,817,561	12.2	18,873.96	102,341,293	876.87	172,831
OVER	20,000	174,208	9.2	2,586,762,783	14.4	14,848.70	111,778,153	641.64	240,938
OVER	15,000	227,836	12.0	2,479,099,000	13.8	10,881.07	94,539,697	414.95	281,318
OVER	14,000	52,318	2.8	449,471,451	2.5	8,591.14	15,437,096	295.06	56,920
OVER	13,000	55,635	2.9	431,874,989	2.4	7,762.65	14,274,769	256.58	57,118
OVER	12,000	59,732	3.1	419,404,355	2.3	7,021.43	13,357,387	223.62	59,042
OVER	11,000	64,813	3.4	411,615,583	2.3	6,350.82	12,482,341	192.59	59,577
OVER	10,000	70,601	3.7	400,427,943	2.2	5,671.70	11,514,453	163.09	60,888
OVER	9,000	77,718	4.1	384,835,703	2.1	4,951.69	10,344,717	133.11	63,804
OVER	8,000	83,364	4.4	350,057,290	1.9	4,199.14	8,686,620	104.20	65,028
OVER	7,000	89,190	4.7	299,859,667	1.7	3,362.03	6,721,164	75.36	64,682
OVER	6,000	93,603	4.9	238,069,362	1.3	2,543.39	4,843,566	51.75	60,640
OVER	5,000	83,706	4.4	150,489,273	.8	1,797.83	2,695,616	32.20	47,050
OVER	4,000	74,913	3.9	85,357,891	.5	1,139.43	1,316,260	17.57	35,172
OVER	3,000	73,056	3.8	39,536,948	.2	541.19	475,253	6.51	24,794
OVER	2,000	66,685	3.5	6,769,074	.0	101.51	69,226	1.04	16,103
OVER	1,000	66,519	3.5	5,103,827	.0	76.73	61,509	.92	11,238
TO	1,000	179,807	9.5	502,480,712	2.8	2,794.56	18,967,375	105.49	84,498
TOTALS		1,898,767		18,025,369,427		9,493.20	781,341,881	411.50	1,772,598

COUNTY NO TOT STATISTICS FOR 1979 – SECTION 1 — BY COUNTY

TITLE OF FIELD	NUMBER	$ AMOUNT
FED. AGI.	1822,568	27,777,943,286
ADJ TO FED	58,989	77,450,516
ADJ TO FED	213,265	147,801,779CR
GA. AGI	1822,338	27,647,850,110
DEDUCTIONS	1806,834	4,866,469,490
ITEMIZED	536,358	2,852,947,806
WITHHELD	1676,278	748,194,219
CR FROM EST	80,432	84,692,118
LOW INC. CR	55,363	842,575
TOTAL CREDIT	1741,402	840,880,137
NO. G2S FOUND	2158,967	
NO DEPENDS	1772,598	
TP OVER 65	95,876	
ADJUSTMENTS	11,500	1,306,635

FOR OTHER YRS.	NUMBER	$ AMOUNT
TOTAL RETURNS	19,061	
TOTAL TAX	6,756	1,235,200
TOTAL WITHHELD	14,749	4,608,605
TOTAL PENALTY	5,054	276,930
TOTAL INTEREST	5,127	147,732

	RESIDENT RETS	NON–RES RETS
JOINT	921,003	40,531
SEPARATE	33,895	2,882
SINGLE	693,903	16,337
HEAD - 3000	173,959	3,342
HEAD - 1500	12,736	282

Table 6.–DETAILS OF REVENUE FROM SELECTIVE EXCISE TAXES AND BUSINESS LICENSE FEES, FISCAL YEAR ENDED IN 1981

SOURCE OF REVENUE	AMOUNT
BEER	
Beer taxes	$ 49,237,564.89
Fines and forfeitures	142,888.93
Total	49,380,453.82
CIGAR AND CIGARETTE	
Stamp sales	82,949,467.99
Additional tax	1,142,700.53
Fines and forfeitures	104,003.95
Total	84,196,172.47
LIQUOR	
Stamp sales	37,525,372.17
Additional tax	110,135.23
Fines and forfeitures	117,296.73
Total	37,752,804.13
"MOTOR FUELS" (table 4)	245,167,733.42
WINE	
Wine taxes	10,127,654.73
Additional tax	
Fines and forfeitures	72,273.63
Total	10,199,928.36
TOTAL, SELECTIVE EXCISE TAXES	426,697,092.20

SOURCE OF REVENUE	AMOUNT
BEER DEALERS	
Brewer licenses	$ 3,000.00
Wholesaler licenses	41,500.00
Retailer licenses	321,150.00
Penalties	5,725.00
Net total, beer dealers	371,375.00
CIGAR AND CIGARETTE DEALERS	
Wholesaler licenses	11,950.00
Manufacturer representative licenses	3,340.00
Vending machine licenses	9,756.00
Net total, C/C dealers	25,046.00
LIQUOR DEALERS	
Distiller permits	12,700.00
Distiller licenses	4,000.00
Wholesaler licenses & permits	39,000.00
Retailer licenses	343,700.00
Brand Registrations	
Net total, liquor dealers	399,400.00
WINE DEALERS	
Manufacturers and Importers	5,000.00
Wholesaler license	26,500.00
Retailer licenses	216,450.00
Penalties	3,300.00
Net total, wine dealers	251,250.00
Other license revenue	19,695.00
Bingo Dealers	
NET TOTAL, BUSINESS LICENSES FEES	1,066,766.00

*All figures are net of refunds and commissions

Table 7.–SUMMARY OF REVENUES FROM MOTOR VEHICLE TAGS, TITLES, AND RELATED ITEMS FOR FISCAL YEARS ENDED IN 1979, 1980 AND 1981

(Because of rounding, dollar detail may not add to totals)

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1979	1980	1981
TOTAL AMOUNT OF NET * REVENUE (DOLLARS)	45,098,966	46,798,207	47,422,353
Tags, total	43,098,266	45,618,188	46,278,609
Sold by counties	31,810,931	29,040,164	23,808,298
Sold at State Office	12,043,335	17,578,024	22,470,311
Titles, total	1,244,700	1,180,019	1,143,744
Sold by Counties	563,002	561,553	535,492
Sold at State Office	681,698	618,466	608,252

*Net revenue amounts take account of refunds commissions retained by county tag agents and other accounting adjustments.

Table 8.–NUMBER OF MOTOR VEHICLE TAGS SOLD, BY MAJOR CATEGORY AND NUMBER OF TITLES SOLD IN CALENDAR YEARS 1978, 1979 AND 1980

SOURCE OF REVENUE	1978	1979	1980
TITLES SOLD, TOTAL NUMBER	1,401,706	1,396,469	1,306,022
By counties	727,310	754,856	684,468
At State Office	674,396	641,613	621,554
LICENSE TAGS SOLD, TOTAL NUMBER	3,972,931	4,090,880	4,176,680
By counties	3,869,039	3,980,982	4,066,148
At State Office	103,892	109,898	110,532
TAGS BY MAJOR CATEGORY			
Passenger cars, total	2,800,510	2,879,919	2,917,668
Counties	2,725,907	2,801,032	2,839,290
State Office	74,603	78,887	78,378
Motorcycles, total	101,888	105,139	108,453
Counties	101,385	104,607	107,342
State Office	503	532	1,111
Trucks, total	777,208	802,508	841,060
Counties	749,064	772,748	811,492
State Office	28,144	29,760	29,568
Trailers	287,434	296,526	302,167
Counties	286,832	295,889	300,774
State Office	602	637	1,393
OTHER MOTOR VEHICLE TAGS	5,891	6,788	7,332

Table 9. —TAXABLE VALUES AND TAX RATES, STATE OF GEORGIA FOR GENERAL PROPERTY AND PUBLIC UTILITIES, SELECTED YEARS, 1900 – 1980

Year	State rate (per $1000 value)	Net Taxable values (in thousands of dollars)				
		Grand Total	Public utilities	General property (net of exemptions)		
				Total	Real Estate	Personalty
1900	5.26	433,324	45,169	388,154	237,548	150,007
1910	5.00	766,887	124,337	642,550	389,394	253,156
1920	5.00	1,346,883	165,410	1,181,473	714,151	467,322
1930	5.00	1,303,460	216,232	1,087,228	776,073	311,155
1940	5.00	917,613	165,146	752,467	500,610	251,857
1950	5.00	1,487,322	247,148	1,240,174	669,405	570,769
1960	25	3,031,874	423,707	2,608,168	1,560,867	1,047,301
1965	25	4,933,618	597,128	4,336,490	2,780,518	1,555,971
1969	25	10,119,003	1,045,540	9,073,463	6,462,860	2,610,603
1970	25	11,148,618	1,157,333	9,991,285	6,945,928	3,045,357
1971	25	11,858,098	1,293,035	10,565,063	7,468,520	3,096,543
1972	25	15,575,862	1,503,348	14,072,514	10,473,067	3,599,447
1973	25	18,658,879	1,839,652	16,819,227	12,550,791	4,225,330
1974	25	21,357,096	2,139,682	19,217,414	14,359,077	4,858,337
1975	25	23,768,092	2,511,472	21,256,620	15,752,237	5,504,383
1976	25	25,497,512	2,720,532	22,776,980	16,843,848	5,933,132
1977	25	27,767,805	2,970,871	24,796,934	18,275,088	6,521,846
1978	25	29,969,721	3,164,155	26,805,566	19,528,033	7,277,533
1979	25	34,861,265	3,624,315	31,236,950	22,307,642	8,929,308
1980	25	39,169,188	3,834,604	35,334,584	25,323,247	10,011,336

Note: Because of rounding, detail may not add to totals.

Table 10. SUMMARY OF NET PROPERTY TAX COLLECTIONS BY CATEGORY, FISCAL YEAR ENDED IN 1981

(State taxes only, net of refunds and commissions)

Property tax category	Dollars
General property (real and tangible personal)	$ 9,841,308
Public utilities, ad valorem tax:	
Airlines	27,962.00
Railroads	39,052.58
Pipeline	35,879.79
Telephone and telegraph companies	295,353.44
Electric light and power companies	485,398.78
Water and gas companies	33,552.57
Equipment companies	13,733.29
Total, public utilities, ad valorem	930,932.45
Intangible recording fees	107,116.35
Intangible property tax	53,032.55
Interest and other property tax revenue	28,821.27
Total	10,961,211.39

TABLE 11. —TAXABLE VALUES OF GENERAL PROPERTY, PUBLIC UTILITIES, AND INTANGIBLES, BY CLASS OF PROPERTY, 1979 AND 1980
(DOLLARS)

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE
	1979	1980	1979 to 1980
GENERAL PROPERTY			
Real Estate	24,677,151,477	27,994,413,235	3,317,261,758
Bank Shares	338,252,835	373,893,980	35,641,145
Motor Vehicles	2,883,781,383	3,210,311,092	326,529,709
Other personal tangible property	5,707,273,739	6,427,131,105	719,857,366
Total, gross value	33,606,459,434	38,005,749,412	4,399,289,978
Exemptions, homestead	2,369,509,344	2,671,165,905	301,656,561
Total net taxable value, general property	31,236,950,090	35,334,583,507	4,097,633,417
PUBLIC UTILITIES GROSS (1)			
Airline flight equipment	98,403,600	114,981,200	16,577,600
Railroads (1)	216,032,400	316,496,800	100,464,400
Pipeline companies	139,459,200	143,558,000	4,098,800
Gas and water companies	128,397,600	134,050,400	5,652,800
Telephone and telegraph companies	1,068,455,200	1,193,126,000	124,670,800
Electric light and power companies	1,957,856,800	2,130,929,200	173,072,400
Total taxable value public utilities (1)	3,608,604,800	4,033,141,600	424,536,800
INTANGIBLE PROPERTY DIGESTS (3)			
Money	5,249,824,700	5,093,987,800	−155,836,900
Real Estate mortgage notes, short term	163,871,200	264,577,300	100,706,100
Accounts receivable, etc. (2)	8,732,293,600	9,899,781,600	1,167,488,000
Stocks	4,620,442,960	5,317,580,300	697,137,340
Bonds	1,469,085,180	1,614,738,170	145,652,990
Other (patents, collateral loans)	52,734,580	88,123,760	35,389,180
Total taxable value intangible property (3)	20,288,252,220	22,278,788,930	1,990,536,710
GRAND TOTAL TAXABLE VALUE (1)	55,133,807,110	61,646,514,037	6,512,706,927

(1) Gross public utility value includes pollution control and motor vehicles which are excluded from net utility digest.

(2) Includes all notes and mortgages not secured by real estate.

(3) These figures are computer prepared without consideration for charge offs or refunds.

TABLE 12 - 1979 PERSONAL INCOME TAX DATA – 1979 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts In Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY	
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN
Appling	15,565	4,446	29	48,586,791	10,928	28,075,768	1,089,728	245
Atkinson	6,141	1,617	26	15,902,615	9,835	8,977,061	327,190	202
Bacon	9,379	2,743	29	29,611,104	10,795	17,145,607	652,671	238
Baker	3,808	867	22	9,518,943	10,979	5,533,932	212,219	245
Baldwin	34,686	10,211	29	143,949,434	14,097	92,840,554	3,873,858	379
Banks	8,702	2,085	24	23,663,534	11,349	13,951,633	523,878	251
Barrow	21,293	7,612	36	97,543,734	12,814	60,790,678	2,420,122	318
Bartow	40,760	14,830	36	195,531,863	13,185	123,838,870	5,082,886	343
Ben Hill	16,000	4,758	30	61,465,771	12,918	37,609,064	1,563,296	329
Berrien	13,525	3,859	29	47,052,161	12,193	28,663,095	1,163,297	301
Bibb	151,085	50,726	34	764,440,057	15,070	491,523,997	21,269,822	419
Bleckley	10,767	3,372	31	42,214,995	12,519	25,913,460	1,047,063	311
Brantley	8,701	2,120	24	25,038,766	11,811	14,624,726	551,480	260
Brooks	15,255	3,305	22	33,879,668	10,251	19,151,397	735,539	223
Bryan	10,175	3,002	30	39,168,834	13,048	23,892,451	981,539	327
Bulloch	35,785	9,822	27	126,514,307	12,881	78,458,300	3,273,170	333
Burke	19,349	5,345	28	61,353,382	11,479	36,590,819	1,449,052	271
Butts	13,665	4,128	30	51,683,783	12,520	31,348,663	1,269,406	308
Calhoun	5,717	1,619	28	19,817,038	12,240	11,976,544	492,168	304
Camden	13,371	3,762	28	53,613,358	14,251	33,792,084	1,406,137	374
Candler	7,518	2,023	27	22,675,096	11,209	13,299,908	535,756	265
Carroll	56,346	19,064	34	254,039,872	13,326	157,857,445	6,450,767	338
Catoosa	36,991	8,971	24	134,343,646	14,975	84,934,201	3,510,224	391
Charlton	7,343	1,547	21	20,134,943	13,015	12,079,813	477,502	309
Chatham	202,226	63,367	31	973,628,177	15,365	636,458,181	27,849,293	439
Chattahoochee	21,732	832	4	8,140,011	9,784	4,447,716	154,459	186
Chattooga	21,856	7,894	36	95,193,091	12,059	58,535,018	2,278,255	289
Cherokee	51,699	15,920	31	246,852,483	15,506	159,590,080	6,735,481	423
Clarke	74,498	23,610	32	332,028,656	14,063	212,669,849	9,242,286	391
Clay	3,553	661	19	8,309,270	12,571	5,201,566	214,482	324
Clayton	150,357	54,937	37	895,742,214	16,305	587,127,629	25,295,103	460
Clinch	6,660	1,630	24	20,348,111	12,484	12,634,774	488,651	300
Cobb	297,694	115,111	39	2,043,287,467	17,751	1,386,206,847	62,648,531	544
Coffee	26,894	7,218	27	83,005,592	11,500	49,946,767	1,982,787	275
Colquitt	35,376	10,234	29	127,936,332	12,501	78,312,779	3,196,338	312
Columbia	40,118	11,881	30	181,689,655	15,292	115,489,481	4,918,400	414
Cook	13,490	3,665	27	41,226,194	11,249	23,882,735	919,499	251
Coweta	39,268	13,606	35	200,880,880	14,764	127,761,205	5,424,178	399
Crawford	7,684	1,845	24	22,191,515	12,028	13,166,453	514,839	279
Crisp	19,489	6,002	31	72,140,296	12,019	43,996,501	1,767,907	295
Dade	12,318	2,663	22	37,980,779	14,262	23,790,897	949,253	356
Dawson	4,774	1,687	35	20,739,486	12,294	12,600,107	498,756	296
Decatur	25,495	6,310	25	80,247,369	12,717	48,490,677	1,945,705	308
DeKalb	483,024	173,680	36	3,001,696,266	17,282	2,027,689,946	92,046,538	530
Dodge	16,955	5,036	30	58,912,423	11,698	35,617,029	1,434,776	285
Dooly	10,826	2,864	26	35,632,923	12,442	22,252,558	919,589	321
Dougherty	100,978	31,207	31	473,693,038	15,178	305,691,597	13,197,074	423
Douglas	54,573	17,733	32	291,858,665	16,459	186,050,528	8,029,970	453
Early	13,158	3,066	23	42,131,691	13,742	26,916,670	1,148,362	375
Echols	2,297	410	18	5,054,671	12,328	3,063,086	117,215	286
Effingham	18,327	4,991	27	73,233,657	14,673	46,890,735	1,949,422	391
Elbert	18,758	6,464	34	73,853,310	11,425	43,487,197	1,694,666	262
Emanuel	20,795	5,913	28	66,355,314	11,222	38,774,275	1,504,152	254
Evans	8,428	2,427	29	29,795,183	12,277	18,410,170	764,750	315
Fannin	14,748	4,193	28	47,469,261	11,321	28,385,315	1,082,486	258

TABLE 12 - 1979 PERSONAL INCOME TAX DATA – 1979 EARNINGS
BY COUNTY OF RESIDENCE
(Money Amounts In Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY	
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN
Fayette	29,043	9,762	34	200,530,599	20,542	135,562,126	6,299,854	645
Floyd	79,800	28,203	35	406,926,182	14,428	260,976,396	10,975,202	389
Forsyth	27,958	8,458	30	132,686,546	15,688	85,045,051	3,673,029	434
Franklin	15,185	5,325	35	61,851,075	11,615	36,774,726	1,448,338	272
Fulton	589,904	231,055	39	3,943,609,016	17,068	2,661,639,135	127,240,546	551
Gilmer	11,110	3,587	32	40,278,625	11,229	23,695,600	898,792	251
Glascock	2,382	748	31	8,562,733	11,448	5,351,347	211,954	283
Glynn	54,981	18,599	34	279,042,040	15,003	178,926,382	7,766,686	418
Gordon	30,070	10,850	36	141,143,131	13,009	88,265,860	3,537,023	326
Grady	19,854	5,147	26	58,199,146	11,307	33,407,771	1,289,388	251
Greene	11,391	3,379	30	37,441,756	11,081	21,643,817	856,540	253
Gwinnett	166,903	57,905	35	1,068,275,369	18,449	715,677,434	32,111,617	555
Habersham	25,020	8,387	34	105,032,739	12,523	64,377,165	2,521,118	301
Hall	75,649	27,465	36	392,491,246	14,291	248,173,434	10,570,097	385
Hancock	9,466	2,283	24	23,532,915	10,308	13,285,157	486,161	213
Haralson	18,422	6,225	34	79,696,253	12,803	48,915,837	1,948,053	313
Harris	15,464	4,564	30	60,737,698	13,308	37,665,965	1,551,489	340
Hart	18,585	5,176	28	65,482,910	12,651	40,357,264	1,612,796	312
Heard	6,520	1,806	28	20,755,445	11,492	12,496,772	476,314	264
Henry	36,309	12,302	34	196,244,178	15,952	126,858,904	5,468,944	445
Houston	77,605	24,476	32	386,804,269	15,803	254,258,606	11,060,489	452
Irwin	8,988	2,208	25	27,844,582	12,611	17,764,292	758,992	344
Jackson	25,343	8,466	33	100,612,428	11,884	60,204,663	2,339,124	276
Jasper	7,553	2,219	29	28,285,626	12,747	17,535,409	703,485	317
Jeff Davis	11,473	3,733	33	44,394,265	11,892	26,835,836	1,061,766	284
Jefferson	18,403	5,371	29	60,588,047	11,281	36,325,420	1,428,646	266
Jenkins	8,841	2,395	27	26,036,457	10,871	15,101,118	590,690	247
Johnson	8,660	2,430	28	26,523,497	10,915	15,446,983	592,071	244
Jones	16,579	4,250	26	61,602,297	14,495	39,421,333	1,672,912	394
Lamar	12,215	3,958	32	47,875,152	12,096	28,780,610	1,116,003	282
Lanier	5,654	1,305	23	14,097,245	10,802	8,234,461	312,418	239
Laurens	36,990	11,609	31	147,778,671	12,730	91,210,024	3,735,837	322
Lee	11,684	3,154	27	44,594,658	14,139	28,120,026	1,149,904	365
Liberty	37,583	4,944	13	63,112,500	12,765	37,795,665	1,521,137	308
Lincoln	6,949	2,119	30	23,559,131	11,118	13,864,530	535,574	253
Long	4,524	923	20	10,965,268	11,880	6,599,495	256,737	278
Lowndes	67,972	19,009	28	257,605,841	13,552	160,192,577	6,715,169	353
Lumpkin	10,762	3,050	28	34,532,199	11,322	20,629,816	790,142	259
Macon	14,003	3,499	25	39,915,768	11,408	23,966,484	972,644	278
Madison	17,747	5,611	32	70,076,408	12,489	42,809,803	1,642,714	293
Marion	5,297	1,337	25	14,092,066	10,540	8,030,533	305,799	229
McDuffie	18,546	6,167	33	74,634,816	12,102	44,747,843	1,837,949	298
McIntosh	8,046	2,070	26	23,654,018	11,427	14,087,387	552,164	267
Meriwether	21,229	6,323	30	75,860,457	11,998	45,820,785	1,818,016	288
Miller	7,038	1,703	24	20,915,504	12,282	12,800,004	517,758	304
Mitchell	21,114	5,924	28	67,598,874	11,411	39,750,230	1,597,881	270
Monroe	14,610	4,429	30	57,096,702	12,892	35,306,177	1,453,089	328
Montgomery	7,011	1,802	26	19,706,942	10,836	11,761,286	467,157	259
Morgan	11,572	3,493	30	43,452,244	12,440	27,333,270	1,076,018	308
Murray	19,685	6,832	35	87,230,079	12,768	54,965,333	2,179,068	319
Muscogee	170,108	50,865	30	735,141,244	14,453	457,929,499	19,630,838	386
Newton	34,489	11,940	35	166,408,220	13,937	102,822,236	4,243,152	355
Oconee	12,427	3,765	30	56,720,771	15,065	36,177,202	1,524,463	405
Oglethorpe	8,929	2,450	27	29,037,711	11,852	17,722,085	682,404	279
Paulding	26,042	7,855	30	112,200,916	14,284	71,038,292	2,934,849	374

TABLE 12 - 1979 PERSONAL INCOME TAX DATA – 1979 EARNINGS
BY COUNTY OF RESIDENCE
(Money Amounts In Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY	
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN
Peach	19,151	5,482	29	80,120,273	14,615	50,936,331	2,193,552	400
Pickens	11,652	3,852	33	47,121,513	12,233	28,809,795	1,126,951	293
Pierce	11,897	3,352	28	37,606,679	11,219	22,162,235	848,391	253
Pike	8,937	2,746	31	34,471,408	12,553	21,518,646	820,073	299
Polk	32,386	11,291	35	143,762,794	12,733	89,568,775	3,560,691	315
Pulaski	8,950	2,632	29	33,833,882	12,855	20,968,904	865,830	329
Putnam	10,295	3,199	31	42,761,890	13,367	26,805,853	1,109,773	347
Quitman	2,357	432	18	4,592,667	10,631	2,698,646	105,696	245
Rabun	10,466	3,481	33	38,746,285	11,131	22,772,395	864,132	248
Randolph	9,599	2,326	24	24,837,472	10,678	14,792,342	601,674	259
Richmond	181,629	53,954	30	757,286,858	14,036	482,922,068	20,514,577	380
Rockdale	36,747	12,526	34	218,826,658	17,470	142,070,287	6,273,337	501
Schley	3,433	841	24	10,187,959	12,114	6,308,640	253,202	301
Screven	14,043	4,008	29	48,236,586	12,035	29,718,500	1,181,666	295
Seminole	9,057	2,498	28	30,742,360	12,307	18,649,129	774,580	310
Spalding	47,899	16,160	34	222,987,119	13,799	138,689,979	5,843,050	362
Stephens	21,763	7,819	36	99,408,199	12,714	60,454,613	2,374,756	304
Stewart	6,896	1,221	21	14,609,433	11,965	8,918,996	360,694	295
Sumter	29,360	8,290	28	109,879,528	13,254	68,624,831	2,842,947	343
Talbot	6,536	1,795	27	19,189,412	10,690	11,099,061	422,109	235
Taliaferro	2,032	506	25	5,958,681	9,998	3,504,767	148,700	250
Tattnall	18,134	4,592	25	50,651,333	11,030	29,586,103	1,148,759	250
Taylor	7,902	2,327	29	26,354,345	11,325	15,769,812	626,788	269
Telfair	11,445	3,639	32	39,808,191	10,939	23,038,900	904,858	249
Terrell	12,011	3,197	27	37,581,727	11,755	23,213,297	955,518	299
Thomas	38,098	11,640	31	156,558,179	13,450	96,342,713	4,016,123	345
Tift	32,862	9,977	30	132,927,462	13,323	82,479,534	3,458,066	347
Toombs	22,592	6,789	30	84,199,330	12,402	51,563,329	2,125,337	313
Towns	5,638	1,539	27	15,453,403	10,041	8,829,992	319,671	208
Treutlen	6,087	1,693	28	17,026,337	10,056	9,739,157	358,937	212
Troup	50,003	17,011	34	230,121,164	13,528	144,776,598	6,026,856	354
Turner	9,510	2,784	29	31,512,184	11,319	18,808,836	759,570	273
Twiggs	9,354	2,183	23	27,117,329	12,422	16,456,685	649,024	297
Union	9,390	2,569	27	24,213,202	9,462	13,128,633	475,146	186
Upson	25,908	9,082	35	110,504,311	12,167	67,444,668	2,653,569	292
Walker	56,470	17,313	31	243,612,958	14,071	155,079,500	6,363,994	368
Walton	31,211	9,941	32	131,192,893	13,197	80,474,460	3,271,467	329
Ware	31,186	11,329	36	163,476,715	13,547	95,902,154	3,978,187	351
Warren	6,593	1,801	27	20,409,520	11,332	12,102,893	474,262	263
Washington	18,842	5,182	28	68,049,545	13,132	42,268,117	1,752,174	338
Wayne	20,750	15,365	22	81,400,161	13,598	52,062,895	2,158,092	361
Webster	2,341	561	24	6,361,103	11,339	3,937,458	160,757	289
Wheeler	5,155	1,355	26	13,467,886	9,939	7,567,160	278,073	205
White	10,120	3,290	33	37,466,191	11,388	22,992,360	846,744	257
Whitfield	65,780	25,608	39	373,943,916	14,603	243,362,010	10,500,553	410
Wilcox	7,682	2,066	27	23,083,967	11,173	13,794,180	548,271	265
Wilkes	10,951	3,640	33	43,609,768	11,981	27,020,084	1,043,907	287
Wilkinson	10,368	2,915	28	42,521,359	14,587	27,771,751	1,186,168	407
Worth	18,064	5,073	28	63,447,676	12,507	38,724,553	1,585,964	313
OTHER		113,393		900,582,559	7,942	728,222,308	27,635,692	244
STATE TOTAL	5,464,265	1,898,767	35	27,647,850,110	14,561	18,025,369,427	781,341,881	412

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1980

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Appling	1,694,556	81,377	341	1,094	105,652	98,752	262,812	6,999	3,755	1,139	217	18	12,128
Atkinson	540,859	17,450	391	689	42,468	40,196	2,557	2,574	1,459	283	76	6	4,398
Bacon	1,598,065	40,095	358	628	66,617	62,356	3,935	4,377	2,324	559	132	12	7,404
Baker	221,589	10,744	211	284	54,899	53,500	2,651	2,284	1,039	232	95	3	3,653
Baldwin	4,292,234	416,217	349	922	157,566	144,203	18,935	14,136	4,301	1,625	540	19	20,621
Banks	681,461	74,027	537	2,517	59,075	54,340	4,925	6,100	2,576	570	235	9	9,490
Barrow	2,562,514	98,132	352	515	139,816	130,229	12,054	12,472	4,525	1,749	633	65	19,444
Bartow	5,757,824	287,442	406	952	316,807	298,156	165,454	22,124	8,510	2,587	1,176	39	34,436
Ben Hill	2,012,293	178,275	303	1,185	96,159	86,923	4,700	7,395	2,673	1,003	290	7	11,368
Berrien	1,383,050	683,422	265	7,189	99,303	93,925	5,213	6,627	3,380	601	216	9	10,833
Bibb	32,397,145	2,869,461	337	377	876,115	813,053	87,758	73,907	15,955	7,017	2,195	213	99,287
Bleckley	1,064,158	57,823	357	821	52,504	47,434	4,053	4,964	2,091	750	168	9	7,982
Brantley	550,871	15,727	414	1,355	59,269	55,293	5,232	3,826	2,246	745	161	3	6,981
Brooks	1,046,047	57,439	234	629	97,169	91,029	4,904	6,627	3,250	702	136	24	10,739
Bryan	1,508,801	21,296	845	2,086	60,936	56,868	5,874	4,705	2,055	699	214	13	7,686
Bulloch	4,802,574	218,034	382	600	227,650	214,156	10,875	16,319	6,292	1,639	756	31	25,037
Burke	1,693,469	107,094	328	1,113	131,246	124,729	108,964	8,051	3,407	954	249	17	12,678
Butts	1,894,461	69,565	490	1,619	61,871	56,598	8,042	6,668	2,192	669	274	18	9,821
Calhoun	457,568	13,133	235	637	58,736	56,607	3,213	2,243	990	299	61	8	3,601
Camden	1,281,096	2,002,099	410	1,141	136,128	130,672	18,710	6,101	2,286	1,144	212	10	9,753
Candler	1,102,823	54,898	300	855	47,122	43,973	3,244	3,540	1,850	375	119	6	5,890
Carroll	7,579,603	616,226	461	328	236,947	209,911	30,989	27,725	9,981	2,817	1,056	67	41,646
Catoosa	3,237,932	365,338	537	1,168	203,683	185,350	9,190	21,629	7,129	1,579	963	18	31,318
Charlton	691,688	40,848	255	900	75,753	72,258	5,204	3,158	1,630	517	87	2	5,394
Chatham	43,021,633	10,068,661	393	669	1,277,922	1,181,856	120,717	101,444	20,127	11,720	3,100	283	136,674
Chattahoochee	288,466	13,633	472	8,683	9,336	8,660	1,661	1,633	523	193	100	7	2,456
Chattooga	2,065,992	887,260	251	1,221	121,808	109,792	8,777	10,529	3,957	1,027	411	23	15,947
Cherokee	4,189,874	203,738	404	320	306,853	281,200	17,520	27,855	11,442	3,974	1,378	56	44,705
Clarke	15,831,196	1,161,857	426	705	472,540	442,564	35,405	33,461	6,833	2,561	1,341	108	44,304
Clay	313,879	33,209	362	960	23,761	22,552	1,282	1,534	688	210	36	2	2,470
Clayton	20,499,653	1,085,632	688	1,795	1,003,209	933,626	105,854	84,639	22,467	10,175	4,654	276	122,211
Clinch	677,163	31,988	342	1,478	57,444	54,830	5,300	2,629	1,723	435	78	5	4,870
Cobb	57,177,208	6,332,441	661	461	2,277,852	2,104,628	170,103	197,097	39,181	21,200	9,033	394	266,905
Coffee	3,410,906	155,273	330	708	169,467	159,076	8,639	11,505	5,620	1,587	447	20	19,179
Colquitt	4,947,386	271,433	327	501	264,429	249,458	12,006	16,676	6,750	2,094	478	41	26,039

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1980

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Columbia	2,032,395	213,082	857	1,163	216,331	194,739	16,467	20,981	5,722	3,302	964	80	31,049
Cook	1,490,948	192,125	273	1,004	86,709	80,952	5,248	5,695	2,441	832	190	13	9,171
Coweta	4,896,245	428,667	403	570	268,953	235,722	103,910	23,713	7,349	2,289	1,019	46	34,416
Crawford	364,152	11,549	307	852	45,894	42,927	4,027	3,787	1,728	505	118	15	6,153
Crisp	4,484,600	233,903	416	882	144,946	137,692	5,467	8,919	3,543	1,173	524	13	14,172
Dade	1,065,237	134,591	442	1,218	58,074	52,337	5,445	5,881	2,452	445	198	13	8,989
Dawson	429,582	19,488	395	851	62,779	60,036	1,985	8,001	3,149	733	492	8	12,383
Decatur	3,153,622	866,364	427	1,656	191,167	180,821	12,551	10,805	4,470	1,875	331	19	17,500
DeKalb	113,460,881	8,377,418	673	1,324	3,751,110	3,508,436	198,138	290,495	39,470	20,650	9,166	590	360,371
Dodge	1,588,042	138,856	349	615	70,388	62,025	8,646	7,593	3,139	882	192	16	11,822
Dooly	1,308,356	64,932	432	2,804	114,290	109,326	5,977	4,565	2,337	603	182	12	7,699
Dougherty	20,659,990	3,479,846	448	2,493	657,675	625,770	48,197	45,644	11,590	5,856	1,795	121	65,006
Douglas	5,960,491	285,564	805	5,727	299,476	272,398	27,661	29,311	9,348	3,256	1,610	78	43,603
Early	1,381,455	1,619,111	331	620	175,883	171,505	13,971	5,232	2,361	751	143	12	8,499
Echols	24,649	865	160	75	31,088	30,142	3,056	999	654	119	26	0	1,798
Effingham	943,499	46,621	569	2,419	107,203	98,893	49,159	8,674	3,940	1,832	477	19	14,942
Elbert	2,625,898	129,042	409	374	110,313	100,320	8,383	10,000	4,592	2,255	378	25	17,250
Emanuel	2,311,597	102,374	342	1,189	140,293	131,594	8,023	9,203	3,729	868	259	19	14,078
Evans	1,430,874	67,345	369	1,308	46,443	43,083	2,727	3,970	1,829	534	118	21	6,472
Fannin	1,672,882	73,364	444	1,738	85,810	75,633	3,307	7,892	3,515	581	310	15	12,313
Fayette	1,980,282	91,701	763	1,390	262,707	248,430	14,083	21,174	7,320	2,691	1,297	50	32,532
Floyd	13,936,883	1,605,627	390	603	516,515	478,792	85,398	43,828	12,872	4,144	1,976	125	62,945
Forsyth	3,257,856	77,132	636	2,442	225,866	206,324	10,038	17,324	6,997	2,443	697	34	27,495
Franklin	1,993,150	74,658	377	285	87,998	79,486	5,138	9,875	3,939	1,137	449	25	15,425
Fulton	197,925,983	18,410,969	291	590	5,324,043	5,016,770	514,992	290,183	46,920	20,459	7,400	875	365,837
Gilmer	1,589,069	79,185	554	2,684	71,821	65,988	5,089	6,374	3,300	580	267	18	10,539
Glascock	77,882	3,017	169	323	19,146	17,936	2,236	1,170	551	138	52	6	1,917
Glynn	13,597,794	2,697,067	509	817	519,665	482,800	51,557	29,228	7,070	4,067	1,010	71	41,446
Gordon	3,501,841	308,458	446	1,613	213,210	197,756	11,152	15,111	6,343	1,648	723	25	23,850
Grady	2,116,067	96,509	320	519	147,217	138,404	4,842	8,564	4,135	1,278	210	19	14,206
Greene	1,140,174	49,015	385	714	71,131	65,954	7,515	4,705	1,910	464	134	8	7,221
Gwinnett	23,290,875	965,468	978	2,968	1,407,894	1,276,608	73,076	105,065	27,195	12,680	5,120	259	150,319
Habersham	3,689,903	195,176	405	1,247	138,708	125,884	14,168	13,175	5,279	1,585	471	16	20,526
Hall	14,263,123	897,523	505	367	587,818	553,075	33,837	39,323	12,783	4,454	1,447	117	58,124
Hancock	480,082	19,992	286	1,160	43,516	40,630	21,468	3,439	1,311	175	75	2	5,002

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1980

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Haralson	1,729,344	98,304	300	898	102,056	91,928	18,068	10,605	4,094	968	453	29	16,149
Harris	1,324,051	49,166	470	769	87,294	80,171	13,777	8,581	3,184	808	399	16	12,988
Hart	1,838,578	289,734	441	646	108,428	97,436	10,270	9,568	3,451	973	377	24	14,393
Heard	341,501	14,437	448	532	44,733	41,572	136,441	3,323	1,628	364	148	2	5,465
Henry	3,508,098	247,804	722	1,450	249,921	233,058	22,927	22,717	8,077	2,605	1,139	71	34,609
Houston	9,189,781	1,204,253	481	1,770	430,711	399,068	23,645	42,695	9,618	5,151	2,196	140	59,800
Irwin	678,517	17,890	277	512	72,233	68,478	5,822	3,643	2,042	470	146	3	6,304
Jackson	3,468,061	235,311	414	404	163,305	152,186	10,345	13,177	4,951	1,203	546	45	19,922
Jasper	524,798	103,226	328	8,200	64,589	61,224	9,239	4,244	1,830	612	199	13	6,898
Jeff Davis	1,438,258	1,027,675	395	3,246	93,564*	89,099*	6,370	5,301	2,440	849	107	20	8,717
Jefferson	1,994,319	117,283	387	1,088	108,265	101,371	9,825	7,652	3,095	823	181	14	11,765
Jenkins	866,873	27,490	276	763	50,631	46,846	6,360	3,906	1,736	412	105	7	6,166
Johnson	638,541	29,845	265	680	40,537	36,312	2,939	4,162	1,778	465	83	7	6,495
Jones	1,105,237	91,602	575	764	96,995	89,958	15,388	9,559	3,496	1,283	515	22	14,875
Lamar	1,167,945	40,626	283	211	72,879	67,405	6,692	6,359	2,075	525	242	20	9,221
Lanier	416,161	14,772	297	725	26,286	24,075	1,889	2,382	1,250	264	73	4	3,973
Laurens	6,056,777	643,699	435	1,575	250,454	236,166	16,456	18,122	6,545	1,999	507	44	27,217
Lee	485,717	128,701	644	4,444	99,956	96,454	5,337	5,550	2,437	1,146	297	20	9,450
Liberty	2,600,589	316,362	584	10,271	95,169	89,528	12,072	11,910	3,338	1,279	800	29	17,356
Lincoln	428,220	51,568	311	2,318	41,036	37,820	1,838	3,200	1,454	572	86	14	5,326
Long	141,645	3,832	239	352	38,156	36,395	2,940	1,857	900	288	62	2	3,109
Lowndes	12,518,794	1,662,020	417	603	426,375	403,248	32,269	32,496	9,940	3,444	1,270	85	47,235
Lumpkin	789,140	25,527	353	1,328	70,452	65,959	6,576	5,702	2,594	754	291	18	9,359
Macon	1,415,134	250,347	359	2,293	110,645	105,471	5,108	5,801	2,432	743	147	24	9,147
Madison	618,582	17,551	343	1,510	93,819	85,015	16,656	9,516	3,986	1,242	513	21	15,278
Marion	337,997	12,575	312	1,815	43,427	41,535	2,041	2,266	1,090	198	72	7	3,633
McDuffie	2,301,081	112,877	318	611	100,031	92,370	5,790	9,018	3,292	1,120	341	13	13,784
McIntosh	805,461	28,004	418	717	47,773	44,098	3,734	3,926	1,462	563	129	15	6,095
Meriwether	2,238,645	241,206	383	1,403	121,702	112,987	10,462	11,033	3,649	816	374	26	15,898
Miller	640,019	24,727	308	692	79,433	76,291	2,900	2,808	1,602	404	61	5	4,880
Mitchell	2,332,362	82,336	341	562	146,841	139,026	9,054	8,733	3,814	1,345	245	20	14,157
Monroe	1,800,192	82,655	542	778	53,595*	47,842*	78,393	7,337	2,573	569	257	11	10,747
Montgomery	351,972	31,536	398	2,112	50,088	47,024	3,630	2,931	1,526	513	94	9	5,073
Morgan	1,733,746	277,439	514	5,054	106,398	101,835	7,129	5,677	2,478	575	243	18	8,991
Murray	1,322,883	276,906	363	5,472	119,415	110,220	7,126	9,272	4,786	1,189	459	14	15,720

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1980

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Muscogee	30,512,082	2,469,204	319	581	929,774	849,385	65,596	89,809	17,739	7,628	3,007	219	118,402
Newton	3,951,514	211,169	384	867	202,553	184,883	10,805	18,531	5,392	1,825	634	43	26,425
Oconee	566,006	11,514	391	357	80,888	75,283	6,110	6,961	2,648	1,000	336	30	10,975
Oglethorpe	443,708	9,006	312	2,877	65,974	61,726	3,003	4,874	2,288	628	184	11	7,985
Paulding	1,735,922	29,345	478	1,699	138,211	125,031	13,237	15,376	7,377	1,930	712	61	25,456
Peach	2,058,318	271,432	333	1,519	85,530	78,606	4,822	8,207	2,632	1,105	279	31	12,254
Pickens	1,920,289	123,065	504	1,544	86,655	80,368	4,975	5,567	2,996	642	288	9	9,502
Pierce	1,011,505	15,559	328	316	91,226	85,424	5,942	5,429	2,918	922	192	8	9,469
Pike	290,308	11,645	325	1,622	50,583	46,209	3,355	5,387	2,315	564	253	17	8,536
Polk	3,487,441	202,014	295	691	182,932	145,572	15,076	16,682	5,809	1,539	659	44	24,733
Pulaski	1,013,344	42,007	216	417	55,223	51,296	2,767	4,155	1,727	649	142	9	6,682
Putnam	975,311	82,541	370	771	56,240	51,998	88,951	5,424	2,260	795	194	7	8,680
Quitman	76,321	1,891	314	97	10,792	9,921	873	741	320	143	11	1	1,216
Rabun	1,134,989	27,706	376	467	107,131	101,354	12,160	5,404	3,050	573	235	23	9,285
Randolph	1,133,621	60,214	322	647	54,163	50,516	3,758	3,665	1,624	388	85	7	5,769
Richmond	32,027,877	7,716,586	339	886	1,078,493	987,782	65,361	86,597	16,652	7,978	2,678	289	114,194
Rockdale	4,506,573	252,886	831	1,385	267,282	249,072	30,803	21,654	6,455	2,510	1,282	42	31,943
Schley	246,052	8,367	356	482	26,899	25,281	1,320	1,572	842	175	58	5	2,652
Screven	1,625,502	196,594	348	1,053	131,071	125,765	8,045	6,541	3,025	690	171	4	10,431
Seminole	1,434,799	79,256	350	678	64,932	60,538	3,568	4,242	1,999	946	110	9	7,306
Spalding	6,889,392	456,017	323	737	202,357*	184,065*	16,010	24,013	6,634	2,196	900	75	33,818
Stephens	3,187,077	476,056	402	390	133,898	112,783	10,303	12,336	4,015	1,476	516	41	18,384
Stewart	548,599	20,757	340	786	48,530	46,499	3,689	2,410	1,131	349	62	5	3,957
Sumter	4,439,173	351,394	436	1,452	225,476	203,645	14,080	13,053	5,018	2,207	407	29	20,714
Talbot	413,669	14,484	436	1,366	39,225	36,669	3,910	3,550	1,346	234	95	7	5,232
Taliaferro	110,271	2,149	297	351	24,071	23,030	1,085	1,306	502	104	42	1	1,955
Tattnall	1,617,507	45,166	351	1,310	98,631	91,826	6,761	7,089	3,551	1,079	214	26	11,959
Taylor	1,734,374	31,062	523	709	52,310	48,454	3,570	3,390	1,789	346	140	11	5,676
Telfair	1,356,131	145,019	285	1,767	62,912	56,709	4,389	5,427	2,432	858	113	4	8,834
Terrell	1,151,992	60,635	272	248	73,624	69,720	5,205	4,650	1,877	645	143	7	7,322
Thomas	5,876,511	427,930	371	913	273,360	257,525	12,559	17,337	6,423	2,494	517	59	26,830
Tift	5,180,075	419,859	368	1,371	241,802	230,008	16,670	14,545	6,209	2,143	535	43	23,475
Toombs	3,883,886	215,927	385	1,073	111,794	103,301	11,639	10,464	4,290	1,641	313	46	16,754
Towns	697,401	76,647	500	1,964	49,239	45,578	1,923	3,655	1,941	523	207	6	6,332
Treutlen	438,758	10,592	299	623	30,305	27,394	2,372	3,036	1,463	237	92	3	4,831

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1980

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Troup	8,279,268	943,070	377	340	314,891	286,379	16,288	24,387	7,012	2,440	830	79	34,748
Turner	917,027	27,853	222	495	70,853	67,301	4,020	3,908	2,121	489	147	7	6,672
Twiggs	291,970	176,206	344	556	61,800	58,178	5,686	3,973	1,792	462	159	13	6,399
Union	992,998	45,037	442	1,280	77,986	72,298	2,351	4,946	2,929	624	373	10	8,882
Upson	2,977,893	203,843	272	97	165,644	152,037	8,440	13,563	4,424	1,124	422	28	19,561
Walker	4,181,480	627,315	282	488	306,729	277,236	17,183	27,361	9,350	2,328	1,128	76	40,243
Walton	3,184,597	381,676	353	550	180,315	167,029	13,757	15,579	5,750	1,584	552	45	23,510
Ware	6,444,445	389,715	359	704	221,395	204,248	26,693	16,974	5,979	2,564	601	34	26,152
Warren	515,994	77,142	329	7,333	63,110	60,329	4,217	2,783	1,131	272	95	6	4,287
Washington	2,260,039	357,339	364	756	150,299	142,628	13,206	7,964	3,608	767	155	46	12,540
Wayne	2,829,358	2,227,903	331	1,690	184,093	175,864	9,326	9,776	4,304	1,730	243	28	18,081
Webster	114,420	7,581	347	228	29,909	29,027	1,842	1,029	660	116	20	5	1,830
Wheeler	281,379	4,867	357	958	37,865	35,181	4,056	2,305	1,226	328	47	1	3,907
White	1,081,211	43,499	422	291	82,880	77,366	3,386	6,547	3,501	742	232	25	11,047
Whitfield	13,674,501	2,074,325	427	2,163	632,828	604,934	25,519	34,010	12,970	4,085	1,450	108	52,623
Wilcox	400,780	13,310	290	1,174	37,701	34,097	3,512	3,134	1,656	389	115	6	5,300
Wilkes	1,642,399	498,153	371	4,282	99,664	94,612	3,246	5,617	2,455	785	165	18	9,040
Wilkinson	968,432	250,370	480	705	67,157	62,596	7,018	4,567	2,199	517	136	9	7,428
Worth	1,480,323	98,353	342	1,693	131,895	125,347	6,952	9,308	4,603	1,018	372	16	15,317
Other	35,166,796	13,786,932						78,378	29,568	1,393	1,111	82	110,532
STATE TOTAL	971,113,325	115,387,361	414	441	38,008,479	35,377,314	3,834,604	2,917,668	841,060	302,167	108,453	7,332	4,176,680

* Indicates 1978 General Property Digest Amounts.

(1) Multi-store sales tax returns were analyzed in calendar year 196 . This study established that these chain stores operated mostly in the larger trade centers. Multi-stores accounts collect approximately 35% of the total sales tax and this has been distributed as accurately as possible to the county of origin of store locations. Estimated distribution by county of receipts from February 1980 through January 1981 corresponds to business activity of January - December 1980. Adjusted gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent 3% of gross taxable sales (or purchases) without adjustment for vendors' compensation paid, penalty and interest payments, refunds, returned checks, overpayments and underpayments. The county estimates indicates place of sale rather than "consumer buying power" by place of residence. "Other" includes contractors and other categories not distributed by county. County estimates for years before 1967 are not directly comparable with the estimates for 1980. Sales tax adjustment made in 1975 for multi-store allocation by county for greater reporting accuracy.

TABLE 14--- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1980 Taxable Sales (Based on Sales Tax)		1980 Automobile Registrations		1979 Adj. Gross Income Reported (Ga. Returns)		1980 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Fulton	589,904	1	6,597,533	1	290,183	2	3,943,609	1	5,531,762	1	11,184	.492	6,685	9,377
DeKalb	483,024	2	3,782,030	2	290,495	1	3,001,696	2	3,706,574	2	7,830	.601	6,214	7,674
Cobb	297,694	3	1,905,906	3	197,097	3	2,043,287	3	2,274,731	3	6,402	.662	6,864	7,641
Chatham	202,226	4	1,434,056	4	101,444	5	973,628	5	1,302,573	5	7,091	.502	4,815	6,441
Richmond	181,629	6	1,067,596	6	86,597	7	757,287	8	1,053,143	6	5,878	.477	4,169	5,798
Muscogee	170,108	7	1,017,069	7	89,809	6	735,141	9	914,981	8	5,979	.528	4,322	5,379
Gwinnett	166,903	5	776,362	8	105,065	4	1,068,275	4	1,349,684	4	4,652	.629	6,401	8,087
Bibb	151,085	8	1,079,915	5	73,907	9	764,440	7	900,811	9	6,470	.489	4,580	5,962
Clayton	150,357	9	683,321	10	84,639	8	895,742	6	1,039,480	7	4,545	.563	5,957	6,913
Dougherty	100,978	10	688,667	9	45,644	10	473,653	10	673,967	10	6,820	.452	4,691	6,674
Floyd	79,800	11	464,563	13	43,828	11	406,926	11	564,190	13	5,822	.549	5,099	7,070
Houston	77,605	15	306,326	17	42,695	12	386,804	13	422,713	18	3,947	.550	4,984	5,447
Hall	75,649	12	475,438	12	39,323	13	392,491	12	586,912	12	6,285	.520	5,188	7,758
Clarke	74,498	14	527,706	11	33,461	15	332,029	15	477,969	15	7,083	.449	4,457	6,416
Lowndes	67,972	16	417,293	16	32,496	16	257,606	18	435,517	17	6,139	.478	3,790	6,407
Whitfield	65,780	13	455,816	14	34,010	14	373,944	14	630,453	11	6,929	.517	5,685	9,584
Walker	56,470	24	139,383	35	27,361	21	243,613	21	294,419	24	2,468	.485	4,314	5,214
Carroll	56,346	19	252,653	19	27,725	20	254,040	19	240,900	32	4,484	.492	4,509	4,275
Glynn	54,981	17	453,259	15	29,228	18	279,042	17	534,357	14	8,244	.532	5,075	9,719
Douglas	54,573	18	198,684	23	29,311	17	291,859	16	300,059	22	3,641	.537	5,348	5,498
Cherokee	51,699	22	139,663	34	27,855	19	246,852	20	298,720	23	2,701	.539	4,775	5,778
Troup	50,003	20	275,975	18	24,387	22	230,121	22	302,667	31	5,519	.488	4,602	6,053
Spalding	47,899	25	229,647	20	24,013	23	222,987	23	200,075*	40	4,794	501	4,655	4,177*
Bartow	40,760	21	191,926	25	22,124	26	195,532	28	463,610	16	4,709	.543	4,797	11,374
Columbia	40,118	39	67,745	62	20,981	30	181,690	29	211,206	38	1,689	.523	4,529	5,265
Coweta	39,268	23	163,208	28	23,713	24	200,881	25	339,632	20	4,156	.604	5,116	8,649
Thomas	38,098	27	195,883	24	17,337	33	156,558	31	270,084	26	5,142	.455	4,109	7,089
Liberty	37,583	61	86,686	52	11,910	50	63,112	69	101,600	83	2,307	.317	1,679	2,703
Ware	37,180	30	214,816	21	16,974	35	153,477	32	230,941	34	5,778	.457	4,128	6,211
Catoosa	36,99	36	107,932	45	21,629	28	134,344	37	194,540	42	2,918	.585	3,632	5,259

TABLE 14--- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1980 Taxable Sales (Based on Sales Tax)		1980 Automobile Registrations		1979 Adj. Gross Income Reported (Ga. Returns)		1980 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Laurens	36,990	28	201,893	22	18,122	32	147,779	33	252,622	30	5,458	.490	3,995	6,829
Rockdale	36,747	26	150,220	30	21,654	27	218,827	24	279,875	25	4,088	.589	5,955	7,616
Henry	36,309	29	116,937	39	22,717	25	196,244	27	255,985	29	3,221	.626	5,405	7,050
Bulloch	35,785	34	160,086	29	16,319	38	126,514	42	225,031	35	4,474	.456	3,535	6,288
Colquitt	35,376	31	164,912	27	16,676	37	127,936	41	261,464	28	4,662	.471	3,616	7,391
Baldwin	34,686	40	143,075	33	14,136	43	143,949	34	163,138	49	4,125	.408	4,150	4,703
Newton	34,489	33	131,717	36	18,531	31	166,408	30	195,688	41	3,819	.537	4,825	5,674
Tift	32,862	32	172,668	26	14,545	42	132,927	38	246,678	31	5,254	.443	4,045	7,506
Polk	32,386	42	116,247	41	16,682	36	143,763	35	160,648	51	3,589	.515	4,439	4,960
Walton	31,211	43	106,153	47	15,579	39	131,193	40	180,786	46	3,401	.499	4,203	5,792
Gordon	30,070	38	116,728	40	15,111	41	141,143	36	208,908	39	3,882	.503	4,694	6,947
Sumter	29,360	41	147,973	32	13,053	47	109,880	45	217,725	36	5,040	.445	3,743	7,416
Fayette	29,043	35	66,010	66	21,174	29	200,531	26	262,513	27	2,273	.729	6,905	9,039
Forsyth	27,958	37	108,595	44	17,324	34	132,657	39	216,362	37	3,884	.616	4,745	7,739
Coffee	26,894	47	113,697	43	11,505	51	83,006	53	167,715	48	4,228	.428	3,086	6,236
Paulding	26,042	52	57,865	71	15,376	40	112,201	43	138,268	63	2,222	.590	4,308	5,309
Upson	25,998	45	99,263	49	13,563	44	110,504	44	160,477	52	3,818	.522	4,250	6,173
Decatur	25,495	48	105,121	48	10,805	53	80,247	55	193,372	43	4,123	.424	3,148	7,585
Jackson	25,343	44	115,602	42	13,177	45	100,612	47	162,531	50	4,561	.520	3,970	6,413
Habersham	25,020	46	122,988	38	13,175	46	105,033	46	140,052	61	4,916	.527	4,198	5,598
Toombs	22,592	53	129,463	37	10,464	56	84,195	52	114,940	72	5,730	.463	3,727	5,088
Chattooga	21,856	55	68,866	60	10,529	55	95,193	50	118,569	69	3,151	.482	4,310	5,425
Stephens	21,763	51	106,235	46	12,336	49	99,408	48	123,086	68	4,881	.567	4,568	5,656
Chattahoochee	21,732	154	9,615	150	1,633	152	8,140	155	10,321	159	442	.075	375	475
Barrow	21,293	50	85,416	53	12,472	48	97,544	49	142,283	59	4,011	.586	4,581	6,682
Meriwether	21,229	56	74,621	58	11,033	52	75,860	58	123,449	67	3,515	.520	3,573	5,815
Mitchell	21,114	57	77,745	54	8,733	68	67,599	65	148,080	55	3,682	.414	3,202	7,013
Emanuel	20,795	59	77,053	55	9,203	65	66,355	66	139,617	62	3,705	.443	3,191	6,714
Wayne	20,750	49	94,313	50	9,776	59	81,400	54	185,190	45	4,545	.471	3,923	8,925
Grady	19,845	65	70,535	59	8,564	71	58,199	77	143,246	57	3,554	.432	2,933	7,218

TABLE 14-- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1980 Taxable Sales (Based on Sales Tax)		1980 Automobile Registrations		1979 Adj. Gross Income Reported (Ga. Returns)		1980 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Murray	19,685	68	44,096	95	9,272	64	87,230	51	117,346	70	2,240	.471	4,431	5,961
Crisp	19,489	54	149,487	31	8,919	67	72,140	62	143,159	58	7,670	.458	3,702	7,346
Burke	19,349	62	56,449	76	8,051	73	61,353	73	233,693	33	2,917	.416	3,171	12,078
Peach	19,151	70	68,610	61	8,207	72	80,120	56	83,428	96	3,583	.429	4,184	4,356
Washington	18,842	60	75,333	57	7,964	75	68,050	64	155,834	53	3,998	.443	3,612	8,271
Elbert	18,758	58	87,529	51	10,000	57	73,853	60	108,703	78	4,666	.533	3,937	5,795
Hart	18,585	67	61,286	69	9,568	60	65,483	67	107,706	79	3,298	.515	3,523	5,795
McDuffie	18,546	66	76,703	56	9,018	66	74,635	59	98,160	86	4,136	.486	4,024	5,293
Haralson	18,422	64	57,645	74	10,605	54	79,696	57	109,996	76	3,129	.576	4,326	5,971
Jefferson	18,403	72	66,477	64	7,652	77	60,588	75	111,196	74	3,612	.416	3,292	6,042
Effingham	18,327	74	31,450	114	8,674	69	73,234	61	148,052	56	1,716	.473	3,994	8,078
Tattnall	18,134	79	53,918	80	7,089	81	50,651	82	98,607	85	2,973	.391	2,793	5,438
Worth	18,064	69	49,344	86	9,308	63	63,448	68	132,299	65	2,732	.515	3,512	7,324
Madison	17,747	81	20,620	126	9,516	62	70,076	63	101,671	82	1,162	.536	3,949	5,729
Dodge	16,955	85	52,935	83	7,593	78	58,912	76	70,671	110	3,122	.448	3,475	4,168
Jones	16,579	76	36,842	103	9,559	61	61,602	71	105,346	80	2,222	.577	3,716	6,354
Ben Hill	16,000	75	67,076	63	7,395	79	61,466	72	91,623	91	4,192	.462	3,842	5,726
Appling	15,565	63	56,485	75	6,999	82	48,587	83	361,564	19	3,629	.450	3,122	23,229
Harris	15,464	80	44,135	94	8,581	70	60,738	74	93,948	90	2,854	.555	3,928	6,075
Brooks	15,255	99	34,869	108	6,627	85	33,880	111	95,933	88	2,286	.434	2,221	6,289
Franklin	15,185	71	66,439	65	9,875	58	61,851	70	84,624	95	4,375	.650	4,073	5,573
Fannin	14,748	83	55,763	77	7,892	76	47,469	86	78,940	100	3,781	.535	3,219	5,353
Monroe	14,610	73	60,006	70	7,337	80	57,097	78	126,235*	66	4,107	.497	3,908	8,559*
Screven	14,043	77	54,183	79	6,541	88	48,237	84	133,810	64	3,858	.466	3,435	9,529
Macon	14,003	90	47,172	90	5,801	94	39,916	99	110,579	75	3,369	.414	2,851	7,897
Butts	13,665	87	63,148	68	6,668	84	51,684	81	64,640	115	4,621	.488	3,782	4,730
Berrien	13,525	88	46,102	91	6,627	86	47,052	88	99,138	84	3,409	.490	3,479	7,330
Cook	13,490	92	49,698	85	5,695	96	41,226	97	86,200	93	3,684	.422	3,056	6,390
Camden	13,371	78	42,703	97	6,101	91	53,613	80	149,382	54	3,194	.456	4,010	11,172
Early	13,158	84	46,048	92	5,232	107	42,132	96	185,476	44	3,500	.398	3,202	14,096

TABLE 14— FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1980 Taxable Sales (Based on Sales Tax)		1980 Automobile Registrations		1979 Adj. Gross Income Reported (Ga. Returns)		1980 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Oconee	12,427	97	18,867	127	6,961	83	56,721	79	81,393	97	1,518	.560	4,564	6,550
Dade	12,318	108	35,508	106	5,881	93	37,981	103	57,782	127	2,883	.477	3,083	4,691
Lamar	12,215	94	38,932	98	6,359	90	47,875	85	74,097	105	3,187	.521	3,919	6,066
Terrell	12,017	105	38,399	99	4,650	113	37,582	105	74,925	102	2,950	.387	2,887	6,235
Pierce	11,897	102	33,716	110	5,429	101	37,607	104	91,366	92	2,834	.456	3,161	7,680
Lee	11,684	101	16,190	133	5,550	100	44,595	89	101,791	81	1,386	.475	3,817	8,712
Pickens	11,652	86	64,010	67	5,567	99	47,122	87	85,343	94	5,493	.478	4,044	7,324
Morgan	11,572	82	57,792	72	5,677	97	43,452	92	108,964	77	4,994	.491	3,755	9,416
Jeff Davis	11,473	93	47,942	87	5,301	106	44,394	90	95,469*	89	4,179	.462	3,869	8,321*
Telfair	11,445	104	45,204	93	5,427	102	39,808	100	61,098	122	3,950	.474	3,478	5,338
Greene	11,391	106	38,006	100	4,705	111	37,442	107	73,469	106	3,336	.413	3,287	6,450
Gilmer	11,110	95	52,969	82	6,374	89	40,279	98	71,077	109	4,768	.574	3,625	6,398
Wilkes	10,951	89	54,746	78	5,617	98	43,610	91	97,858	87	4,999	.513	3,982	8,936
Dooly	10,826	98	43,611	96	4,565	115	35,633	108	115,303	71	4,028	.422	3,291	10,651
Bleckley	10,767	112	35,471	107	4,964	108	42,215	95	51,487	133	3,294	.461	3,921	4,782
Lumpkin	10,762	109	26,304	118	5,702	95	34,532	109	72,535	107	2,444	.530	3,209	6,740
Rabun	10,466	96	37,833	101	5,404	104	38,746	102	113,514	73	3,615	.516	3,702	10,846
Wilkinson	10,368	110	32,282	113	4,567	114	42,521	94	69,614	112	3,114	.440	4,101	6,714
Putnam	10,295	91	32,511	112	5,424	103	42,762	93	140,949	60	3,158	.527	4,154	13,691
Bryan	10,175	103	50,294	84	4,705	112	39,169	101	62,742	119	4,943	.462	3,850	6,166
White	10,120	100	36,041	105	6,547	87	37,466	106	80,752	98	3,561	.647	3,702	7,979
Randolph	9,599	124	37,788	102	3,665	128	24,837	125	54,274	129	3,937	.382	2,587	5,654
Turner	9,510	114	30,567	115	3,908	124	31,512	113	71,321	108	3,214	.411	3,314	7,500
Hancock	9,466	134	16,002	134	3,439	133	23,533	130	62,098	120	1,690	.363	2,486	6,560
Union	9,390	113	33,101	111	4,946	109	24,213	126	74,649	103	3,525	.527	2,579	7,950
Bacon	9,379	107	53,269	81	4,377	116	29,611	116	66,291	113	5,680	.467	3,157	7,068
Twiggs	9,354	131	9,732	148	3,973	121	27,117	120	63,864	118	1,040	.425	2,899	6,827
Seminole	9,057	111	47,826	88	4,242	118	30,742	114	64,106	117	5,281	.468	3,394	7,078
Irwin	8,988	121	22,168	122	3,643	130	27,845	119	74,300	104	2,516	.405	3,098	8,267
Pulaski	8,950	120	33,778	109	4,155	120	33,834	112	54,063	130	3,774	.464	3,780	6,041

TABLE 14— FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1980 Taxable Sales (Based on Sales Tax)		1980 Automobile Registrations		1979 Adj. Gross Income Reported (Ga. Returns)		1980 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Pike	8,937	128	9,677	149	5,387	105	34,471	110	49,564	136	1,083	.603	3,857	5,546
Oglethorpe	8,929	122	14,790	136	4,874	110	29,038	117	64,729	114	1,656	.546	3,252	7,249
Jenkins	8,841	125	28,895	116	3,906	125	26,036	123	53,206	131	3,268	.442	2,945	6,018
Banks	8,702	117	22,715	121	6,100	92	23,664	127	59,265	126	2,610	.701	2,719	6,811
Brantley	8,701	129	18,362	128	3,826	126	25,039	124	60,525	123	2,110	.440	2,878	6,956
Johnson	8,660	133	21,284	125	4,162	119	26,523	121	39,252	147	2,458	.481	3,063	4,533
Evans	8,428	118	47,695	89	3,970	122	29,795	115	45,810	141	5,659	.471	3,535	5,435
McIntosh	8,046	130	26,849	117	3,926	123	23,654	128	47,832	137	3,337	.488	2,940	5,945
Taylor	7,902	115	57,812	73	3,390	134	26,354	122	52,024	132	7,316	.429	3,335	6,584
Crawford	7,684	138	12,138	143	3,787	127	22,192	133	46,954	140	1,580	.493	2,888	6,111
Wilcox	7,682	144	13,359	142	3,134	138	23,084	131	37,609	149	1,739	.408	3,005	4,896
Jasper	7,553	123	17,493	131	4,244	117	28,286	118	70,463	111	2,316	.562	3,745	9,329
Candler	7,518	132	36,761	104	3,540	132	22,675	132	47,217	139	4,890	.471	3,016	6,281
Charlton	7,343	126	23,056	120	3,158	137	20,135	139	77,462	101	3,140	.430	2,742	10,549
Miller	7,038	127	21,334	124	2,808	141	20,916	134	79,191	99	3,031	.399	2,943	11,252
Montgomery	7,011	143	11,733	144	2,931	140	19,707	141	50,654	134	1,674	.418	2,811	7,225
Lincoln	6,949	139	14,274	139	3,200	136	23,559	129	39,658	145	2,054	.460	3,390	5,707
Clinch	6,660	136	22,572	123	2,629	143	20,348	138	60,130	124	3,389	.395	3,055	9,029
Warren	6,583	135	17,201	132	2,783	142	20,410	137	64,546	116	2,613	.423	3,100	9,805
Talbot	6,536	142	13,789	141	3,550	131	19,189	142	40,579	144	2,110	.543	2,936	6,209
Heard	6,520	116	11,383	145	3,323	135	20,755	135	178,013	47	1,746	.510	3,183	27,303
Atkinson	6,141	145	18,029	130	2,574	144	15,903	144	42,753	143	2,936	.419	2,590	6,962
Treutlen	6,087	146	14,625	137	3,036	139	17,026	143	29,766	152	2,403	.499	2,797	4,890
Stewart	5,896	141	18,287	129	2,410	145	14,609	146	50,188	135	3,102	.409	2,478	8,512
Calhoun	5,717	140	15,252	135	2,243	150	19,817	140	59,820	125	2,668	.392	3,466	10,464
Lanier	5,654	149	13,873	140	2,382	146	14,097	147	25,964	154	2,454	.421	2,493	4,592
Towns	5,638	137	23,246	119	3,655	129	15,453	145	47,501	138	4,123	.648	2,741	8,425
Marion	5,297	148	11,266	146	2,266	149	14,092	148	43,576	142	2,127	.428	2,660	8,227
Wheeler	5,155	150	9,379	151	2,305	147	13,468	149	39,237	148	1,819	.447	2,613	7,611
Dawson	4,774	119	14,320	138	8,001	74	20,739	136	62,021	121	3,000	1.676	4,344	12,991

TABLE 14--- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1980 Taxable Sales (Based on Sales Tax)		1980 Automobile Registrations		1979 Adj. Gross Income Reported (Ga. Returns)		1980 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Long	4,524	151	4,722	154	1,857	151	10,965	150	39,335	146	1,044	.410	2,424	8,695
Baker	3,808	147	7,387	153	2,284	148	9,519	152	56,151	128	1,940	.600	2,500	14,746
Clay	3,553	153	10,462	147	1,534	154	8,309	154	23,834	156	2,945	.432	2,339	6,708
Schley	3,433	152	8,201	152	1,572	153	10,188	151	26,601	153	2,389	.458	2,968	7,749
Glascock	2,382	156	2,596	157	1,170	156	8,563	153	20,172	157	1,090	.491	3,595	8,469
Quitman	2,357	159	2,544	158	741	159	4,593	159	10,794	158	1,079	.314	1,949	4,580
Webster	2,341	155	3,815	155	1,029	157	6,361	156	30,869	151	1,630	.440	2,717	13,186
Echols	2,297	158	821	159	999	158	5,055	158	33,198	150	357	.435	2,201	14,453
Taliaferro	2,032	157	3,676	156	1,306	155	5,959	157	24,115	155	1,809	.643	2,933	11,868
Other			322		78,378		900,583							
State Totals	5,464,265		31,198,530		2,917,668		27,647,850		39,171,918		5,710	.534	5,060	7,169

* Indicates 1978 Property Digest

NOTE: Counties are listed in descending order of 1980 Census.

TABLE 15 — CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS — 1979 TAX YEAR RETURNS

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
$1 to 5,000	5,913	11.66	12,017,602	.65
$5,000 to 10,000	2,858	5.64	20,956,680	1.13
$10,000 to 25,000	4,834	9.53	79,947,415	4.29
$25,000 to 50,000	3,605	7.11	129,739,287	6.96
$50,000 to 100,000	2,307	4.55	158,382,940	8.50
$100,000 to 250,000	1,404	2.77	215,041,891	11.54
$250,000 to 500,000	477	.94	163,912,645	8.80
$500,000 to 1,000,000	258	.51	180,774,147	9.70
OVER 1,000,000	231	.46	901,963,974	48.43
NONE (NO TAXABLE INCOME)	28,818	56.83		
ALL DOMESTIC (TAXABLE, NONTAXABLE)	50,705	100.00	1,862,736,581	100.00
FOREIGN CORPORATIONS				
$1 to 5,000	1,542	13.52	2,622,747	.14
$5,000 to 10,000	548	4.80	4,002,424	.22
$10,000 to 25,000	835	7.32	13,801,881	.75
$25,000 to 50,000	697	6.11	25,124,801	1.37
$50,000 to 100,000	611	5.36	43,587,894	2.37
$100,000 to 250,000	664	5.82	104,875,581	5.70
$250,000 to 500,000	372	3.26	131,535,693	7.15
$500,000 to 1,000,000	244	2.14	175,901,573	9.56
OVER 1,000,000	315	2.76	1,338,079,470	72.74
NONE (NO TAXABLE INCOME)	5,579	48.91		
ALL FOREIGN (TAXABLE, NONTAXABLE)	11,407	100.00	1,839,532,064	100.00
ALL CORPORATIONS				
$1 to 5,000	7,455	12.00	14,640,349	.40
$5,000 to 10,000	3,406	5.48	24,959,104	.67
$10,000 to 25,000	5,669	9.13	93,749,296	2.53
$25,000 to 50,000	4,302	6.93	154,864,088	4.18
$50,000 to 100,000	2,918	4.70	201,970,834	5.46
$100,000 to 250,000	2,068	3.33	319,917,472	8.64
$250,000 to 500,000	849	1.37	295,448,338	7.98
$500,000 to 1,000,000	502	.81	356,675,720	9.63
OVER 1,000,000	546	.88	2,240,043,444	60.51
NONE (NO TAXABLE INCOME)	34,397	55.37		
ALL CLASSES (TAXABLE, NONTAXABLE)	62,112	100.00	3,702,268,645	100.00

Table 16 — 1980 MILLAGE RATES BY COUNTY — ALPHABETICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	15.04	Evans	22.36	Newton	26.49
Atkinson	21.50	Fannin	21.63	Oconee	20.15
Bacon	12.34	Fayette	24.45	Oglethorpe	15.63
Baker	12.66	Floyd	31.18	Paulding	21.86
Baldwin	21.15	Forsyth	21.57	Peach	20.90
Banks	20.00	Franklin	19.71	Pickens	27.75
Barrow	15.99	Fulton	33.00	Pierce	18.64
Bartow	21.30	Gilmer	19.40	Pike	19.70
Ben Hill	17.22	Glascock	14.16	Polk	22.97
Berrien	19.50	Glynn	20.73	Pulaski	20.30
Bibb	33.50	Gordon	28.03	Putnam	20.75
Bleckley	18.21	Grady	19.89	Quitman	24.12
Brantley	23.71	Greene	14.40	Rabun	19.52
Brooks	18.13	Gwinnett	26.75	Randolph	16.88
Bryan	18.30	Habersham	24.24	Richmond	24.95
Bulloch	19.83	Hall	17.984	Rockdale	33.70
Burke	13.583	Hancock	24.52	Schley	16.26
Butts	22.78	Haralson	27.24	Screven	15.67
Calhoun	18.90	Harris	26.59	Seminole	19.59
Camden	17.95	Hart	24.49	Spalding	N. A.
Candler	16.17	Heard	15.01	Stephens	24.87
Carroll	17.25	Henry	27.43	Stewart	15.50
Catoosa	19.902	Houston	24.33	Sumter	10.00
Charlton	19.25	Irwin	13.80	Talbot	16.00
Chatham	25.73	Jackson	19.78	Taliaferro	9.58
Chattahoochee	18.29	Jasper	19.00	Tattnall	20.50
Chattooga	23.65	Jeff Davis	N. A.	Taylor	15.60
Cherokee	24.49	Jefferson	14.72	Telfair	22.05
Clarke	28.56	Jenkins	23.25	Terrell	13.43
Clay	16.00	Johnson	17.33	Thomas	18.13
Clayton	32.90	Jones	12.85	Tift	11.69
Clinch	22.26	Lamar	22.77	Toombs	16.60
Cobb	28.20	Lanier	20.55	Towns	13.45
Coffee	18.41	Laurens	18.47	Treutlen	19.75
Colquitt	21.59	Lee	17.75	Troup	17.66
Columbia	24.10	Liberty	22.25	Turner	16.43
Cook	20.21	Lincoln	11.23	Twiggs	24.84
Coweta	18.28	Long	21.89	Union	11.45
Crawford	20.90	Lowndes	14.73	Upson	25.70
Crisp	14.54	Lumpkin	24.43	Walker	19.67
Dade	20.28	Macon	15.75	Walton	21.03
Dawson	22.77	Madison	15.89	Ware	19.71
Decatur	15.70	Marion	11.40	Warren	10.77
DeKalb	30.70	McDuffie	14.00	Washington	17.64
Dodge	29.00	McIntosh	21.00	Wayne	18.75
Dooly	14.45	Meriwether	18.41	Webster	15.24
Dougherty	19.80	Miller	13.70	Wheeler	11.30
Douglas	29.08	Mitchell	15.74	White	17.75
Early	16.06	Monroe	N. A.	Whitfield	16.84
Echols	19.50	Montgomery	14.00	Wilcox	26.33
Effingham	19.60	Morgan	14.81	Wilkes	12.75
Elbert	21.10	Murray	21.65	Wilkinson	25.44
Emanuel	21.60	Muscogee	33.04	Worth	14.79

TABLE 17 - — 1980 MILLAGE RATES BY COUNTY NUMERICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Taliaferro	9.58	Lee	17.75	Emanuel	21.60
Sumter	10.00	White	17.75	Fannin	21.63
Warren	10.77	Camden	17.95	Murray	21.65
Lincoln	11.23	Hall	17.984	Paulding	21.86
Wheeler	11.30	Brooks	18.13	Long	21.89
Marion	11.40	Thomas	18.13	Telfair	22.05
Union	11.45	Bleckley	18.21	Liberty	22.25
Tift	11.69	Coweta	18.28	Clinch	22.26
Bacon	12.34	Chattahoochee	18.29	Evans	22.36
Baker	12.66	Bryan	18.30	Dawson	22.77
Wilkes	12.75	Coffee	18.41	Lamar	22.77
Jones	12.85	Meriwether	18.41	Butts	22.78
Terrell	13.43	Laurens	18.47	Polk	22.97
Towns	13.45	Pierce	18.64	Jenkins	23.25
Burke	13.583	Wayne	18.75	Chattooga	23.65
Miller	13.70	Calhoun	18.90	Brantley	23.71
Irwin	13.80	Jasper	19.00	Columbia	24.10
McDuffie	14.00	Charlton	19.25	Quitman	24.12
Montgomery	14.00	Gilmer	19.40	Habersham	24.24
Glascock	14.16	Berrien	19.50	Houston	24.33
Grady	14.40	Echols	19.50	Lumpkin	24.43
Dooly	14.45	Rabun	19.52	Fayette	24.45
Crisp	14.54	Seminole	19.59	Cherokee	24.49
Jefferson	14.72	Effingham	19.60	Hart	24.49
Lowndes	14.73	Walker	19.67	Hancock	24.52
Worth	14.79	Pike	19.70	Twiggs	24.84
Morgan	14.81	Franklin	19.71	Stephens	24.87
Heard	15.01	Ware	19.71	Richmond	24.95
Appling	15.04	Treutlen	19.75	Wilkinson	25.44
Webster	15.24	Jackson	19.78	Upson	25.70
Stewart	15.50	Dougherty	19.80	Chatham	25.73
Taylor	15.60	Bulloch	19.83	Wilcox	26.33
Oglethorpe	15.63	Grady	19.89	Newton	26.49
Screven	15.67	Catoosa	19.902	Harris	26.59
Decatur	15.70	Banks	20.00	Gwinnett	26.75
Mitchell	15.74	Oconee	20.15	Haralson	27.24
Macon	15.75	Cook	20.21	Henry	27.43
Madison	15.89	Dade	20.28	Pickens	27.75
Barrow	15.99	Pulaski	20.30	Gordon	28.03
Clay	16.00	Tattnall	20.50	Cobb	28.20
Talbot	16.00	Lanier	20.55	Clarke	28.56
Early	16.06	Glynn	20.73	Dodge	29.00
Candler	16.17	Putnam	20.75	Douglas	29.08
Schley	16.26	Crawford	20.90	DeKalb	30.70
Turner	16.43	Peach	20.90	Floyd	31.18
Toombs	16.60	McIntosh	21.00	Clayton	32.90
Whitfield	16.84	Walton	21.03	Fulton	33.00
Randolph	16.88	Elbert	21.10	Muscogee	33.04
Ben Hill	17.22	Baldwin	21.15	Bibb	33.50
Carroll	17.25	Bartow	21.30	Rockdale	33.70
Johnson	17.33	Atkinson	21.50	Jeff Davis	N.A.
Washington	17.64	Forsyth	21.57	Monroe	N.A.
Troup	17.66	Colquitt	21.59	Spalding	N.A.

TABLE 18 — GROSS* INTANGIBLE TAX ASSESSMENTS BY COUNTY — 1980

COUNTY	TOTAL	COUNTY	TOTAL	COUNTY	TOTAL
Appling	$ 1,406	Evans	$ 2,330	Newton	$ 19,611
Atkinson	800	Fannin	3,104	Oconee	3,436
Bacon	575	Fayette	17,979	Oglethorpe	1,635
Baker	588	Floyd	79,436	Paulding	3,327
Baldwin	23,542	Forsyth	9,988	Peach	15,053
Banks	3,060	Franklin	5,734	Pickens	7,606
Barrow	11,894	Fulton	3,484,527	Pierce	2,550
Bartow	29,080	Gilmer	2,606	Pike	3,294
Ben Hill	6,695	Glascock	555	Polk	13,230
Berrien	1,841	Glynn	191,675	Pulaski	3,989
Bibb	381,686	Gordon	13,069	Putnam	5,241
Bleckley	5,573	Grady	21,278	Quitman	247
Brantley	541	Greene	8,052	Rabun	11,525
Brooks	5,631	Gwinnett	112,160	Randolph	10,163
Bryan	1,454	Habersham	11,778	Richmond	271,081
Bulloch	13,369	Hall	70,617	Rockdale	21,737
Burke	6,486	Hancock	5,366	Schley	1,418
Butts	5,229	Haralson	10,127	Screven	7,024
Calhoun	3,607	Harris	20,549	Seminole	3,012
Camden	3,913	Hart	8,551	Spalding	31,843
Candler	2,124	Heard	796	Stephens	13,658
Carroll	38,845	Henry	19,233	Stewart	4,111
Catoosa	7,081	Houston	21,444	Sumter	23,549
Charlton	2,093	Irwin	3,076	Talbot	2,818
Chatham	364,146	Jackson	12,489	Taliaferro	981
Chattahoochee	209	Jasper	7,322	Tattnall	1,866
Chattooga	4,687	Jeff Davis	9,843	Taylor	2,380
Cherokee	14,271	Jefferson	5,153	Telfair	3,452
Clarke	202,706	Jenkins	2,933	Terrell	8,945
Clay	1,855	Johnson	1,226	Thomas	82,200
Clayton	42,631	Jones	4,502	Tift	35,986
Clinch	2,012	Lamar	5,085	Toombs	8,701
Cobb	364,674	Lanier	1,380	Towns	3,641
Coffee	6,579	Laurens	12,204	Treutlen	2,002
Colquitt	23,224	Lee	2,726	Troup	63,936
Columbia	14,905	Liberty	5,218	Turner	1,677
Cook	1,636	Lincoln	932	Twiggs	1,890
Coweta	42,096	Long	494	Union	1,921
Crawford	954	Lowndes	48,182	Upson	20,511
Crisp	9,022	Lumpkin	2,124	Walker	39,839
Dade	9,812	Macon	9,277	Walton	19,039
Dawson	1,012	Madison	19,416	Ware	29,296
Decatur	11,911	Marion	1,646	Warren	1,984
DeKalb	933,804	McDuffie	13,288	Washington	14,430
Dodge	8,908	McIntosh	2,231	Wayne	4,941
Dooly	2,595	Meriwether	7,393	Webster	933
Dougherty	79,428	Miller	4,617	Wheeler	1,174
Douglas	9,101	Mitchell	6,485	White	5,271
Early	16,816	Monroe	13,463	Whitfield	81,771
Echols	192	Montgomery	2,025	Wilcox	1,055
Effingham	4,587	Morgan	10,895	Wilkes	12,356
Elbert	14,890	Murray	8,630	Wilkinson	2,235
Emanuel	8,430	Muscogee	547,181	Worth	5,405
				TOTAL	8,587,543

* These figures are computer prepared without consideration for charge offs or refunds.

INDEX

Beer licenses 8,20

Beer taxes 8,20

Cigar and cigarette licenses 8,20

Cigar and cigarette taxes 1,7,8,20

Comparisons and trends
- County economic indicators 32,33,34,35,36,37
- County millage rates 39,40
- Intangible taxes 23,41
- Motor vehicles 8,27,28,29,30,31
- Personal income 11,12
- Personal income taxes 1,8,10,17,19,24,25,26,38
- Property tax digests 22,27,28,29,30,31
- Sales taxes 1,7,8,15,16,27,28,29,30,31
- State and local tax burden 13,14
- Tax sources 1,8
- Total net collections monthly 6
- Total net collections annually 1,6,7,8,10

Contractor fees 8

Estate tax 8

Income, corporation taxes and licenses 1,7,8,10,38

Income, personal taxes 1,7,8,10,17,19,24,25,26

Intangible property tax 8,22,41

Intangibles, recording fees 8,22

Highlights, Revenue Department for Fiscal Year 5

Liquor licenses 8,20

Liquor taxes 8,20

Millage rates, County 39,40

Motor carriers
- Fuel (mileage tax) 8,18
- Highway use tax 8,18
- Motor fuel truck fees 8,18

Motor Fuel
- Distributors' fees 8,18
- Taxes 1,7,8,18

Motor vehicles
- License tags 8,21,27,28,29,30,31
- Title registration fees 8,21
- Total fees 1,7,8,21

Organizational structure 2,3,4

Property taxes
- General property digest 8,22,23,27,28,29,30,31
- Intangible property tax 8,22,23,41
- Intangibles, recording fees 8,22
- Interest and other property tax revenues 8,22
- Public Service Commissioner (Utility fees) 8
- Public utilities and ad valorem taxes 8,22
- Taxable values by property class 23
- Transfer fees 8

Sales and use taxes
- Commodity 15,16
- County 27,28,29,30,31
- County ranking, sales dollars 32,33,34,35,36,37
- Total collections 1,7,8,9,10,31

Wine licenses 8,20

Wine taxes 8,20